

*Scottish Borders Health & Social Care
Integration Joint Board Audit Committee*



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PROGRESS UPDATE ON DELIVERY OF INTERNAL AUDIT ANNUAL PLAN 2021/22 FOR SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD	
Purpose of Report:	To present an update on progress with the delivery of the Internal Audit Annual Plan 2021/22 for the Scottish Borders Health and Social Care Integration Joint Board (SBIJB), and to set out a list of Internal Audit reports by partners' Internal Auditors presented to their respective Audit Committees which are relevant to SBIJB for assurance purposes.
Recommendations:	<p>The Scottish Borders Health & Social Care Integration Joint Board Audit Committee is asked to:</p> <ul style="list-style-type: none"> (a) note the progress made in the first six months of the year to deliver the approved Scottish Borders Health and Social Care Integration Joint Board Internal Audit Annual Plan 2021/22 (Appendix 1); and (b) consider the list of Internal Audit reports by partners' Internal Auditors presented to their respective Audit Committees that are relevant to SBIJB for assurance purposes (Appendix 2), consider the assurances contained therein, and provide any commentary thereon.
Personnel:	<p>The Internal Audit service to SBIJB is provided by Scottish Borders Council's Internal Audit team which reflects the Council's contribution of corporate support resources to partnership working. Staff assigned to perform the SBIJB Internal Audit work hold relevant professional qualifications and have the necessary experience, knowledge, skills and competencies (such as the Code of Ethics set out in the Public Sector Internal Audit Standards (PSIAS)) needed to deliver the plan.</p> <p>The SBIJB Internal Audit Annual Plan 2021/22, approved by the IJB Audit Committee on 8 March 2021, allocated 45 days to support the delivery of the Plan.</p>
Carers:	There is no direct impact on carers arising from the contents of this report.
Equalities:	There are no direct equalities and diversities implications arising from the contents of this report.
Financial:	There are no direct financial implications arising from the contents

	of this report.
Legal:	<p>The Scottish Borders Health and Social Care Integration Joint Board (SBIJB), established as a separate legal entity as required by the Public Bodies (Joint Working) (Scotland) Act 2014, is responsible for the strategic planning and commissioning of a wide range of integrated health and social care services across the Scottish Borders partnership area, based on resources which have been delegated to it by the partners, Scottish Borders Council and NHS Borders.</p> <p>The SBIJB is therefore expected to operate under public sector good practice governance arrangements which are proportionate to its transactions and responsibilities to ensure the achievement of the objectives of Integration. The establishment of robust Risk Management and Audit arrangements is one of the key components of good governance and will be critical to the capacity of the SBIJB to function effectively.</p>
Risk Implications:	<p>The PSIAS require Internal Audit to evaluate the effectiveness of the SBIJB's Risk Management arrangements and contribute to improvements in the process.</p> <p>Internal Audit provides assurance to SBIJB Management, Audit Committee and the Board on the adequacy and effectiveness of internal controls and governance within the SBIJB, including risk management, and to highlight good practice and recommend improvements.</p> <p>The SBIJB Internal Audit Annual Plan 2021/22 has been informed by the risks, controls and mitigation actions as set out within the SBIJB's Strategic Risk Register to ensure that Internal Audit plans are risk-based and provide relevant assurance.</p> <p>Discussions with the SBIJB's Chief Officer and interim Chief Finance Officer continue on a regular basis to ensure Internal Audit assurance meets the needs of the SBIJB and Management and other key stakeholders. There are no amendments at this time relating to the SBIJB Internal Audit Annual Plan 2021/22 that require approval by the SBIJB Audit Committee.</p> <p>It is anticipated that improvements in the management and mitigation of risks will arise as a direct result of SBIJB Management implementing the Internal Audit recommendations.</p> <p>In addition to its own governance arrangements, the SBIJB places reliance on the governance arrangements adopted by NHS Borders and Scottish Borders Council, the partners. Where appropriate, existing mechanisms embedded within both NHS Borders and Scottish Borders Council will continue to be used to provide assurance to the SBIJB.</p>

1 Background

- 1.1 Internal Audit is an independent appraisal function established for the review of the governance arrangements and internal control system of the Scottish Borders Health and Social Care Integration Joint Board to provide the statutory Internal Audit annual assurance and opinion. It objectively examines, evaluates and reports on the adequacy of governance and internal control as a contribution to the proper, economic, efficient and effective use of resources and the management of risk.
- 1.2 The Public Sector Internal Audit Standards (PSIAS) require the SBIJB's Chief Internal Auditor to prepare an annual report that incorporates the statutory audit opinion on the adequacy and effectiveness of SBIJB's framework of governance, risk management and control, a summary of the work that supports the opinion, and a statement on conformance with the PSIAS.
- 1.3 The Scottish Borders IJB Internal Audit Annual Plan 2021/22, which was approved by the SBIJB Audit Committee on 8 March 2021, includes sufficient work to enable the SBIJB Chief Internal Auditor to prepare the statutory independent and objective audit opinion to the year ending 31 March 2022.
- 1.4 In addition to its own governance arrangements, the SBIJB places reliance on the governance arrangements adopted by NHS Borders and Scottish Borders Council, the partners. This includes the existing mechanisms embedded within both NHS Borders and Scottish Borders Council for provision of Internal Audit assurances to their respective Audit Committees.

2 Progress Update

- 2.1 The Appendix 1 to this report provides details of the half yearly progress by Internal Audit with its work activity to deliver the approved SBIJB Internal Audit Annual Plan 2021/22. Those audits which are underway to reflect their continuous audit approach are highlighted in light shading and those scheduled for the second half of the year are not shaded. The SBIJB Internal Audit Annual Plan 2021/22 should be considered to be flexible and has been periodically reviewed to ensure it reflects any new arrangement or changing risks and priorities. There are no amendments at this time relating to the SBIJB Internal Audit Annual Plan 2021/22 that require approval by the SBIJB Audit Committee.
- 2.2 The continuous audit approach which is applied to Internal Audit work for the SBIJB enables Internal Audit to provide added value advice on internal controls and governance and 'critical friend' consultancy services as the SBIJB continues to develop its governance and transforms its service delivery.
- 2.3 The Appendix 2 to this report provides the list of Internal Audit reports by partners' Internal Auditors presented to their respective Audit Committees that are relevant to SBIJB for assurance purposes with a summary of assurances contained therein. The SBIJB Chief Internal Auditor takes account of these assurances from partners' Internal Auditors to provide assurance to the SBIJB.