

SBIJB Internal Audit Annual Plan 2021/22

Appendix 1

Ref	Category	Audit	Commentary	Status
1.	Assurance	Internal Control, Governance and Risk Management	<p>Assess the SBIJB's corporate governance and risk management arrangements in place to deliver services to meet the needs of service users and the strategic priorities for health and social care integration set out in the revised Strategic Plan. Test a sample of the key elements in the SBIJB Local Code of Corporate Governance (updated and approved by SBIJB 17 September 2018 on recommendation by the SBIJB Audit Committee 25 June 2018) as an integrated toolkit to determine whether these are operating effectively.</p> <p>Review elements of the Scheme of Integration and associated governance arrangements to assess the provision of resources support from partners to inform the refresh of the Scheme of Integration.</p> <p>Prepare an annual assurance report for SBIJB Management and SBIJB Audit Committee that includes the statutory internal audit opinion on the adequacy of the SBIJB's arrangements for risk management, governance and internal control for delegated resources. Used to inform SBIJB's Annual Governance Statement.</p>	<p>Ongoing follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2020/21. Progress Update on Implementation of Internal Audit recommendations to be presented to SB IJB Audit Committee in December 2021.</p> <p>Internal Audit specific focus on governance arrangements associated with Scheme of Integration and the provision of resources support from partners will be aligned to inform the refresh of the Scheme of Integration.</p> <p>Annual evaluation of compliance with and effectiveness of SBIJB's Local Code of Corporate Governance and annual evaluation of effectiveness of SBIJB's internal controls and governance arrangements scheduled 4th Quarter.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit providers.</p>
2.	Assurance	Financial Governance, including key Internal Financial Controls	<p>Assess the SBIJB's processes in place to ensure appropriate accountability for financial management of financial resources delegated to the partnership to deliver efficient and effective services, including progress in achieving efficiencies and transformation, and to meet the priorities for health and social care integration set out in the Strategic Plan.</p>	<p>Continuous audit on financial planning, monitoring and reporting processes.</p>
3.	Assurance	Contracts and Commissioning (deferred from 2020/21)	<p>Assess the SBIJB's corporate governance arrangements in place to redesign service delivery to meet the needs of service users and align with Strategic Plan priorities, with a focus on contracts and commissioning arrangements to inform strategies and plans.</p>	<p>Audit work delayed from first half of the year due to ongoing Covid-19 pandemic response. Rescheduled 3rd Quarter.</p>

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4.	Other	Recommendations Follow Up Review	Follow-up progress by Management with implementation of Audit Actions by the agreed date relating to areas of improvement recommended in 2020/21 audit assurance work and check on the adequacy of new internal controls.	Ongoing – quarterly follow-up activity with IJB Chief Officer. Progress Update on implementation to be presented to SB IJB Audit Committee in December 2021.
5.	Other	Partners' assurance	Review assurance from partners' Internal Audit providers, i.e. Grant Thornton for NHS Borders and in-house team for Scottish Borders Council, through their work undertaken that is relevant to health and social care integration.	Six monthly reports scheduled for presentation to SBIJB Audit Committee in June and December. Reports by partners' Internal Audit providers presented in the second half of 2020/21 to their respective Audit Committees were listed in appendix to SBIJB Internal Audit Annual Assurance Report 2020/21 presented to SBJIB Audit Committee on 14 June 2021. Reports by partners' Internal Audit providers presented in the first half of 2021/22 to their respective Audit Committees will be included in SBIJB Internal Audit Mid-Year Report 2021/22 scheduled to SBJIB Audit Committee in December 2021.
6.	Other	Administration of Audit Scotland Reports	Monitor publication of Audit Scotland and other national reports and co-ordinate submission by Management of relevant national reports to the SBIJB Audit Committee / Board that give rise to introducing best practice arrangements or lessons learned from other organisations to enable Management to evidence improvements in health and social care integration practices on a continuous basis.	Ongoing coordination of Management presenting reports to SBIJB or its Audit Committee to ensure transparency of best practice and lessons learned from other organisations as part of continuous improvement.
7.	Other	Audit Committee Self-Assessment	Provide assistance to the Chair in undertaking a self-assessment of the SBIJB Audit Committee against the CIPFA best practice guidance.	The Chair's Report to SBIJB Audit Committee 14 June 2021 and to SBIJB 28 July 2021, based on the March 2021 annual SBIJB Audit Committee Self-Assessment. Identified improvement actions in progress. SBIJB Chief Internal Auditor scheduled to facilitate annual SBIJB Audit Committee Self-Assessment in March 2022 – 4 th Quarter.
8.	Other	Attendance at Boards / Committees	Attend IJB meetings and other relevant forums to observe planning, approval, monitoring and review activity of business and performance. Prepare for and attend SBIJB Audit Committee meetings.	Ongoing. In addition, SBIJB Chief Internal Auditor meets with Chair of SBIJB Audit Committee prior to each meeting.
9.	Other	Audit Planning for 2022/23	Renew risk assessment, develop and consult on proposed coverage within the SBIJB Internal Audit Annual Plan 2022/23.	Scheduled 4th Quarter.