

## SBIJB Internal Audit Annual Plan 2022/23

Ref	Category	Audit	Commentary
1.	Assurance	Internal Control, Governance and Risk Management	<p>Continuous audit approach to follow up on implementation of actions of areas of improvement set out in the Annual Governance Statement 2021/22. Annual evaluation of the SBIJB's corporate governance arrangements in place to deliver services to meet the needs of service users and the strategic priorities for health and social care integration.</p> <p>Specific review of the IJB's risk management arrangements including the planned refocus of the Strategic Risk Register to reflect the IJB's strategic commissioning role and to align with the revised Strategic Commissioning Plan.</p> <p>Review with Management the 7 core principles to refresh the SBIJB Local Code of Corporate Governance for consideration by the SBIJB Audit Committee prior to Board approval.</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. This will be used to inform SBIJB's Annual Governance Statement.</p>
2.	Assurance	Strategic Commissioning	<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 commissioning arrangements to inform strategies and plans.</p> <p>Evaluate the implementation of the Directions policy to ensure that clarity and transparency can be demonstrated to partner organisations, and aligned to performance and financial reporting.</p> <p>Review progress with the development of the Workforce Planning Framework and the full Workforce Plan to support the delivery of redesigned services commissioned by the SBIJB which fit with strategic priorities for health and social care integration.</p>
3.	Assurance	Performance Management	<p>Assess whether there is appropriate alignment of performance measures in the SBIJB's Performance Management Framework to key priorities and outcomes of the Strategic Plan and validate the evidence of improvement of health and wellbeing within the Scottish Borders through integrating health and social care services.</p> <p>Review and evaluate the source systems, data and processes to produce the Annual Performance Report required by the Scottish Government.</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 2021/22 audit assurance work and check on the adequacy of new internal controls.
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, that is relevant to health and social care integration through their work undertaken and presented to their respective audit committees.
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.
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.
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.
9.	Other	Audit Planning for 2023/24	Review strategic risks and audit universe, develop and consult on proposed coverage within the SBIJB Internal Audit Annual Plan 2023/24.
		Total 45 days	