

Below is the list of Internal Audit reports by partners' Internal Audit providers (SBC Internal Audit for Scottish Borders Council; Grant Thornton for NHS Borders) that have been presented in the second half of 2021/22 to their respective Audit Committees, which are relevant to SBIJB for assurance purposes, with a summary of assurances contained therein.

Partner Committee	Audit Title	Audit Objective	Internal Audit Summary Findings and Conclusions
<p>Scottish Borders Council Audit and Scrutiny Committee</p> <p>21 November 2021</p> <p>(Source: Agenda, Reports and Minutes published on website modern.gov)</p>	<p>HR Policy Framework</p>	<p>To assess the HR Policy Framework (including Gifts & Hospitality and Register of Interests) and evaluate whether there is a comprehensive programme in place to review, update and develop relevant policies, procedures and guidelines, including the rollout to employees.</p>	<p>Substantial assurance. The HR service has adapted and implemented new HR policies and procedures to suit the new circumstances with the Covid pandemic. There is a comprehensive revision timetable for the updating of HR policies. All new and revised HR policies follow a House Style.</p> <p>Minor improvements were agreed: catch-up on the backlog of overdue reviews; explore options for Gifts & Hospitality Registers and Registers of Interest being included in a future Business World system enhancement; and explore the capabilities of the Intranet with regards to its search facility and updating of version control details.</p>
	<p>Business Continuity Framework</p>	<p>To assess the process for setting, testing, reviewing and updating Business Continuity plans (including ICT disaster recovery strategies and plans) to ensure the delivery of business critical services across the Council, that they are aligned with needs, and that they are fit for purpose.</p>	<p>Limited assurance. The 'Business Continuity function' within Emergency Planning team presently lacks sufficient resource to support all Managers across Council Services to effectively manage and maintain robust Business Continuity Plans (BCPs) and prevent critical single points of failure. There has been no full blown IT Disaster Recovery testing during the term of the CGI contract. A programme of testing has not been developed to validate the effectiveness of BCPs. Lessons learned from the Covid pandemic response provide some opportunity to make improvements.</p> <p>Four Medium recommendations designed to build resource capacity and capture the learning from the Covid pandemic response within the Business Continuity Framework.</p>

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<p>Scottish Borders Council Audit and Scrutiny Committee</p> <p>14 February 2022</p> <p>(Source: Agenda, Reports and Minutes published on website modern.gov)</p>	<p>Financial Policy Framework</p>	<p>To assess the Financial Policy Framework, and evaluate whether there is a comprehensive programme in place to review, update and develop relevant Financial Regulations, Policies, Procedures, Guidelines, and any associated Codes of Practice, including the rollout to employees.</p>	<p>Substantial assurance. The Financial Regulations is the overarching policy which governs all financial activity within the Council and was published in November 2018. The associated policies and procedures are the responsibility of three Services: Financial Services, Pensions & Investments, and Procurement & Commissioned Services. All relevant policies and procedures relating to Pensions & Investments and Procurement & Commissioned Services were current, available on the Intranet, and had specified Review Timescales. The current Financial Regulations are under review and a revised version is to be presented to Council for approval on 22 February 2022.</p> <p>A minor improvement was agreed to ensure Review Timetables are in place and all policies/procedures are available and published on the Intranet (Financial Services).</p>
	<p>Digital Strategy</p>	<p>To ensure at a high level that the Digital Strategy is aligned to Council priorities and business requirements. This included a review of the client relationship and contract management with CGI to assess compliance with Service Delivery and terms and conditions.</p>	<p>Substantial assurance. In September 2020 the Council agreed to extend its strategic IT partnership with CGI. Significant work ensued to develop the Digital Strategy and detailed analysis work had been undertaken to assess how the opportunities identified by the Digital Strategy should be prioritised. In February 2021 the Council approved the Digital Strategy which was designed to realise the vision of Scottish Borders becoming a Smart Rural Region. The Digital Strategy sets out to support Council Priorities, Corporate Objectives and business requirements principally by establishing principles and providing a framework against which specific projects can be assessed. The contribution of CGI has been critical to defining the Digital Strategy and shaping its delivery. Overall the Digital Transformation Programme has not yet reached the stage where the Digital Strategy is translated into operational plans.</p> <p>One Medium recommendation to improve the efficacy of governance arrangements to achieve objectives.</p>

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<p>Scottish Borders Council Audit and Scrutiny Committee</p> <p>14 March 2022</p> <p>(Source: Agenda, Reports and Minutes published on website modern.gov)</p>	<p>Follow-Up Review of Completed Internal Audit Recommendations</p>	<p>To provide an update on the results of the Follow-Up Review which included a sample check on the adequacy of new internal controls for Internal Audit Recommendations marked as completed by Management in the period January to December 2021.</p>	<p>For the 6 Internal Audit recommendations in the sample (ICT Security 1 Medium-rated; Risk Management 2 Medium-rated; Scottish Government Support Grants 3 Medium-rated), the evidence that was provided by Management indicated that all 6 Internal Audit recommendations had been implemented satisfactorily and the action taken had the desired outcome of improving internal control and governance, and reducing risk. This provides assurance of evidence-based continuous improvement.</p>
	<p>Internal Audit Charter</p>	<p>To define the purpose, authority and responsibility of the Internal Audit activity, consistent with the Definition of Internal Auditing, the Code of Ethics and the Standards in the PSIAS.</p>	<p>The Internal Audit Charter has been updated in conformance with the PSIAS for approval by the SBC Audit and Scrutiny Committee to ensure that Internal Audit is tasked to carry out its role in accordance with best practice.</p> <p>NB The Internal Audit Charter is applicable to the work carried out for SBIJB by the SBC Internal Audit function.</p>
	<p>Internal Audit Strategy and Annual Plan 2022/23</p>	<p>To set out the Chief Audit Executive’s strategy for discharging the Internal Audit role and providing the statutory annual assurance opinions, and propose the planned programme of Internal Audit work for the year.</p>	<p>The Internal Audit Strategy to meet the Internal Audit Charter and the proposed Internal Audit Annual Plan 2022/23 that sets out the range and breadth of audit areas and sufficient work within staff resources to enable the CAE to prepare the annual assurance opinions. Key components of the audit planning process include a clear understanding of the functions, associated risks, and assurance framework.</p> <p>NB The Internal Audit Strategy is applicable to the work carried out for SBIJB by the SBC Internal Audit function, associated with the SBIJB Internal Audit Annual Plan 2022/23.</p>

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<p>NHS Borders Audit Committee</p> <p>13 September 2021</p> <p>(Source: Minutes of meeting received on request)</p>	<p>Audit Follow Up Report</p>	<p>Follow up on progress by Management with the implementation of Internal Audit recommendations.</p>	<p>Attention was drawn to sections of the report which highlighted outstanding actions against previous audits, including the risk status of these actions and those items overdue for completion. The timescales for a number of incomplete actions had been revised following review by executive leads.</p> <p>The Audit Committee agreed that the Board Executive Team review the slippage on timelines and assess if this is becoming an issue, and provide an update to the December 2021 meeting to address this if found to be more than a short term issue.</p>
	<p>Internal Audit Plan Update Report</p>	<p>Performance against Plan</p>	<p>An update was provided on progress with the Internal Audit Plan for 2021/22. It was highlighted where the timings of some audits had been changed from their original schedule, where there were additions or deletions of audits from the Plan for valid reasons, and where amendments had been made to scopes of some audits to cover areas of risk and assurance requested by Management or Audit Committee.</p>
	<p>Internal Audit Report – Governance During Covid-19 and Remobilisation and Recovery</p>	<p>Planned assurance audit.</p>	<p>The audit had concluded Partial assurance with improvement required and that one medium finding, three low findings and one advisory finding had been reported. The Audit Committee were appraised of the findings as well as the areas of good practice which had been found to be in place.</p>
<p>NHS Borders Audit Committee</p> <p>15 November 2021</p> <p>(Source: Minutes of meeting received on request)</p>	<p>No Internal Audit reports considered at this meeting.</p>		

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<p>NHS Borders Audit Committee</p> <p>15 November 2021</p> <p>(Source: Minutes of meeting received on request)</p>	<p>Audit Follow Up Report</p>	<p>Follow up on progress by Management with the implementation of Internal Audit recommendations.</p>	<p>The status of 31 recommendations had been reviewed, noting that 13 had been completed, 12 were not yet due for closure, 4 have a revised timescale from Management, and 2 were overdue with no updates or revised timescales having been received. There had been good engagement with Management and steady progress in implementing actions.</p>
	<p>Internal Audit Plan Update Report</p>	<p>Progress against Plan</p>	<p>Since the last meeting two audits had been undertaken, namely Mandatory and Statutory Training which was currently out for Management comments and Endowment Fund Controls which had been issued to Management. It was noted that the plan was on track and there was sufficient resource to deliver this.</p>

The SBIJB Chief Internal Auditor has taken account of these assurances from partners' Internal Audit providers to provide Internal Audit assurance to the SBIJB.