

**Internal Audit Annual Plan 2023/24 for
Scottish Borders Health and Social Care Integration Joint Board (IJB)**

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 2022/23.</p> <p>Assess the IJB's corporate governance and risk management arrangements in place to oversee the delivery of all delegated services and set aside to meet the needs of service users and the strategic priorities for health and social care integration set out in the Strategic Commissioning Plan 2023-26, ensuring that statutory and legislative requirements are met.</p> <p>Prepare an annual assurance report for IJB Management and IJB Audit Committee that includes the statutory Internal Audit opinion on the adequacy of the IJB's arrangements for risk management, governance and internal control for delegated resources. This will be used to inform IJB's Annual Governance Statement.</p>
2.	Assurance	Financial Governance, including key Internal Financial Controls	<p>Assess the IJB's processes in place to ensure appropriate accountability for financial management of financial resources delegated to the IJB 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 Commissioning Plan.</p> <p>Review of improvements to the IJB Financial Regulations, processes and practices including the developing financial approach.</p>
3.	Assurance	Commissioning and oversight of Contract Management	<p>Assess the IJB's corporate governance arrangements in place to redesign service delivery to meet the needs of service users and align with Strategic Commissioning Plan priorities and outcomes, with a focus on strategic commissioning or decommissioning arrangements (Directions) to inform implementation plans, including oversight of operational contract management by partners.</p>
4.	Other	Recommendations Follow Up Review	<p>Follow-up progress by Management with implementation of Audit Actions by the agreed date relating to areas of improvement recommended in 2022/23 audit assurance work and check on the adequacy of new internal controls.</p>
5.	Other	Advice and Consultancy	<p>As a 'critical friend' to Management, provide advice and internal challenge on projects involving major change.</p>

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6.	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 and presented to their respective audit committees that is relevant to health and social care integration.
7.	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 IJB 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.
8.	Other	Audit Committee Self-Assessment	Provide assistance to the Chair of IJB Audit Committee in undertaking a self-assessment of the IJB Audit Committee against the CIPFA best practice guidance.
9.	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 IJB Audit Committee meetings.
10.	Other	Audit Planning for 2024/25	Review strategic risks and audit universe, develop and consult on proposed coverage within the IJB Internal Audit Annual Plan 2024/25.
		Total 45 days	