

IJB Internal Audit Annual Plan 2022/23

Appendix 1

Ref	Category	Audit	Commentary	Status
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 IJB'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 IJB Local Code of Corporate Governance for consideration by the IJB Audit Committee prior to Board approval.</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>	<p>Ongoing follow-up on implementation of actions on Areas of Improvement set out in the IJB Annual Governance Statement 2021/22.</p> <p>Continuous review of progress with refresh of strategic risk register aligned to strategic commissioning plan.</p> <p>Internal Audit specific focus on review and refresh of the IJB's Local Code of Corporate Governance, referencing decision-making of the IJB in the first instance. Engagement with IJB Chief Officer, IJB Chief Finance Officer and relevant others in the HSCP to be scheduled to ensure collaborative approach in the conclusion of the review and refresh of IJB Local Code.</p> <p>Annual evaluation of compliance with and effectiveness of IJB's Local Code of Corporate Governance and annual evaluation of effectiveness of IJB'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	Strategic Commissioning	<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 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 IJB which fit with strategic priorities for health and social care integration.</p>	<p>Continuous audit approach on progress with preparation for strategic commissioning plan 2023-2026 and associated consultation and engagement with stakeholders.</p> <p>Continuous review of Directions approved by IJB, and the monitoring and oversight role of Audit Committee. Monthly audit update meetings with IJB Chief Officer (and with IJB Chief Finance Officer since commencement in the post in August 2022) as a 'critical friend' on developments in progress.</p> <p>Consultation on the integrated Workforce Plan 2022-2025 during Internal Audit follow-up activity (prior year recommendation), in advance of its formal approval. Ongoing 'critical friend' to assess alignment with strategic commissioning plan.</p>

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3.	Assurance	Performance Management	<p>Assess whether there is appropriate alignment of performance measures in the IJB'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>	Scheduled 4 th Quarter.
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.	<p>Ongoing – quarterly follow-up activity with IJB Chief Officer (and with IJB Chief Finance Officer since commencement in the post in August 2022).</p> <p>Progress Update on implementation of Internal Audit recommendations to be presented to IJB Audit Committee in December 2022.</p>
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.	<p>Six monthly reports scheduled for presentation to IJB Audit Committee in June and December.</p> <p>Reports by partners' Internal Audit providers presented in the second half of 2021/22 to their respective Audit Committees were listed in appendix to IJB Internal Audit Annual Assurance Report 2021/22 presented to SBJIB Audit Committee on 14 June 2022.</p> <p>Reports by partners' Internal Audit providers presented in the first half of 2022/23 to their respective Audit Committees to be included for information within the Mid-Year Progress Update on IJB Internal Audit Annual Plan 2022/23, scheduled to SBJIB Audit Committee in December 2022.</p>
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 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.	Ongoing coordination of Management presenting reports to IJB 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	Provide assistance to the Chair in undertaking a self-assessment of	Delayed Chair's Report to be presented to IJB Audit Committee 12 December 2022 and to IJB 21 December 2022, based on the

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		Self-Assessment	the IJB Audit Committee against the CIPFA best practice guidance.	<p>March 2022 annual IJB Audit Committee Self-Assessments. Identified improvement actions in progress, including Development Sessions for IJB Audit Committee.</p> <p>IJB Chief Internal Auditor supported and advised on the recruitment, selection and appointment of the External Member IJB Audit Committee.</p> <p>IJB Chief Internal Auditor scheduled to facilitate annual IJB Audit Committee Self-Assessment in March 2023 – 4th Quarter.</p>
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 IJB Audit Committee meetings.	<p>Ongoing.</p> <p>In addition, IJB Chief Internal Auditor meets with Chair of IJB Audit Committee prior to each meeting.</p>
9.	Other	Audit Planning for 2023/24	Renew risk assessment, develop and consult on proposed coverage within the IJB Internal Audit Annual Plan 2023/24.	Scheduled 4th Quarter.