

Mid-Year Progress on Delivery of Internal Audit Annual Plan 2023/24 of IJB

Appendix 1

Ref	Category	Audit	Commentary	Status on Progress of Delivery at Mid-Year 2023/24
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>	<p>Ongoing follow-up on implementation of actions on Areas of Improvement set out in the IJB Annual Governance Statement 2022/23.</p> <p>Continuous audit approach on quarterly reviews of IJB Strategic Risk Register aligned to Strategic Framework.</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.</p> <p>Engagement with IJB Chief Officer, IJB Chief Financial 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	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>	<p>Consultation on the revisions to the IJB Financial Regulations in advance of their scrutiny and approval.</p> <p>Continuous audit approach on financial monitoring and reporting to the members of the IJB.</p> <p>Specific review of financial governance improvements scheduled 4th Quarter to enable time for improved processes and practices to embed.</p>

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3.	Assurance	Commissioning and oversight of Contract Management	Assess the IJB's corporate governance arrangements in place to redesign service delivery to meet the needs of service users and align with Strategic Framework 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.	Continuous audit approach – referencing consultation, engagement and proposals via the Strategic Planning Group, decision-making of the IJB on Directions, and monitoring of their implementation including scrutiny by the IJB Audit Committee.
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 2022/23 audit assurance work and check on the adequacy of new internal controls.	Continuous audit approach – Quarterly follow-up activity with IJB Chief Officer and IJB Chief Financial Officer to ensure awareness and appropriate action. Progress Update on implementation of Internal Audit recommendations to be presented to IJB Audit Committee in December 2023.
5.	Other	Advice and Consultancy	As a 'critical friend' to Management, provide advice and internal challenge on projects involving major change.	Continuous audit approach – Monthly audit update meetings with IJB Chief Officer and IJB Chief Financial Officer as a 'critical friend' on developments in progress.
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.	Continuous audit approach – Six monthly reports scheduled for presentation to IJB Audit Committee in June and December. Reports by partners' Internal Audit providers presented in the second half of 2022/23 to their respective Audit Committees were listed in appendix to IJB Internal Audit Annual Assurance Report 2022/23 presented to IJB Audit Committee on 19 June 2023. Reports by partners' Internal Audit providers presented in the first half of 2023/24 to their respective Audit Committees to be included for information within the Mid-Year Progress Update on delivery of the Internal Audit Annual Plan 2023/24 for the IJB, scheduled to IJB Audit Committee in December 2023.
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.	Ongoing – Oversight of coordination by 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.

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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.	<p>Chair's Report presented to IJB Audit Committee 19 June 2023, based on the March 2023 annual IJB Audit Committee Self-Assessments, and to IJB 15 November 2023 to outline how it is fulfilling its remit and identify any areas of improvement.</p> <p>Identified improvement actions in progress, including Development Sessions for IJB Audit Committee.</p> <p>IJB Chief Internal Auditor scheduled to facilitate annual IJB Audit Committee Self-Assessment in March 2024 – 4th Quarter.</p>
9.	Other	Attendance at Boards / Committees	<p>Attend IJB meetings and other relevant forums to observe planning, approval, monitoring and review activity of business and performance.</p> <p>Prepare for and attend IJB Audit Committee meetings.</p>	<p>Continuous audit approach – IJB Chief Internal Auditor joins IJB meetings virtually. Principal Internal Auditor or Senior Internal Auditor joins Strategic Planning Group meetings virtually.</p> <p>Cycle of Internal Audit reports presented to IJB Audit Committee.</p>
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.	Scheduled 4th Quarter in order to present IJB Internal Audit Annual Plan 2024/25 for approval by IJB Audit Committee in March 2024.
		Total 45 days		