

**Internal Audit Annual Plan 2024/25 for
Scottish Borders Health and Social Care Integration Joint Board (IJB)**

Ref	Category	Audit	Commentary
1.	Assurance	Internal Control, Governance and Risk Management	<p>Assess the IJB's corporate governance 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 Framework 2023-26, ensuring that statutory and legislative requirements are met. Continuous audit approach to follow up on implementation of actions to progress areas of improvement set out in the Annual Governance Statement 2023/24.</p> <p>Specific review of the IJB's risk management arrangements, taking account of the refresh of the strategic risk register and the revised risk management framework.</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 of the delegated resources.</p>
2.	Assurance	Financial Governance, including key Internal Financial Controls	<p>Assess the IJB's processes in place to commission health and social care services set out in the Strategic Framework within budget, including the completion of actions set out in the Annual Delivery Plan, linked to Risk IJB002 'Increasing Demands and Financial Constraints'.</p> <p>Specific review of the financial management of the financial resources associated with Set Aside functions (request assurance from NHS Borders' Internal Audit providers i.e. Grant Thornton).</p>
3.	Assurance	Workforce Governance and Plan	<p>Assess the IJB's governance arrangements in place to review progress with the implementation of the Integrated 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>Review progress on implementation of further planned risk mitigation actions with reference to the Management assessment of effectiveness of existing controls associated with Risk IJB010 'Rising to the Workforce Challenge'.</p>
4.	Assurance	Support for Carers	<p>Review the provision of support services for carers set out in the Strategic Framework. Assess progress on implementation of further planned risk mitigation actions and strengthening of internal controls with reference to the Management assessment of effectiveness of existing controls associated with Risk IJB012 'Supporting Unpaid Carers by getting Services for the cared-for right'.</p>

Ref	Category	Audit	Commentary
5.	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 2023/24 audit assurance work and check on the adequacy of new internal controls.
6.	Other	Advice and Consultancy	As a 'critical friend' to Management, provide advice and internal challenge relating to areas of significant change.
7.	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.
8.	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.
9.	Other	Audit Committee Self-Assessment	Provide assistance to the Chair of IJB Audit Committee in undertaking a self-assessment of the IJB Audit Committee using the CIPFA audit committees best practice guidance.
10.	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.
11.	Other	Audit Planning for 2025/26	Review strategic risks and update IJB audit universe, develop and consult on proposed coverage within the IJB Internal Audit Annual Plan 2025/26.
		Total 45 days	