

Agenda Item

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**Internal Audit
Progress**

Title/Subject: Internal Audit Progress Report
Meeting: Audit Committee
Date: 27 February 2017
Submitted By: Chief Internal Auditor
Action: For Noting

1. INTRODUCTION

- 1.1 The aim of this paper is to brief the Audit Committee on the progress on the 2016/17 internal audit plan.

2. RECOMMENDATION

2.1 The Audit Committee is asked to:

- Note the progress on the 2016/17 internal audit plan.
- Approve the proposed amendment to the 2016/17 plan.

3. BACKGROUND

- 3.1 Work on the completion of the internal audit plan is continuing and progress is as expected. Internal Audit staff from Falkirk Council and NHS Forth Valley have met and, together with the Chief Finance Officer, have discussed and agreed shared working arrangements.

Since approval of the internal audit plan in June 2016, the Chief Officer and Chief Finance Officer have discussed progress with the Chief Internal Auditor. All parties are agreed that bed modelling is not yet at a stage where the planned audit, FK07-17 – Capacity Planning & Bed Modelling could add value. Therefore it is proposed that this be replaced with an audit of Clinical and Care Governance, to ensure that these key governance arrangements are in place and working effectively.

4. MAIN BODY OF THE REPORT

- 4.1 The following audit product, with the audit opinion shown, has been issued in 2016/17. This was reported in full to the Falkirk IJB at its meeting on 5 August 2016. An update on how the actions arising from this report are being addressed is included under a separate agenda item.

		Opinion	Draft Issued	Finalised
FK03-17	Falkirk IJB Annual Report	N/A	15 July 2016	22 July 2016

4.2 The following reflects the work in progress on the 2016/17 plan, where assignment plans have been agreed:

			Planned Audit Committee date
FK05-17	Strategic Planning	Review of Strategic Plan in advance of update.	Next Audit Committee (date to be confirmed)

4.3 The following reflects audits where risk analysis is currently being undertaken to allow assignment plans to be agreed with client management:

FK06-17	Due diligence	Review/Validation of IJB post-implementation review
FK07-17	Clinical & Care Governance	Review of Clinical, Care & Governance in line with the Clinical & Care Governance Framework

4.4 The following are projects for which we do not produce a formal report. A year end summary will be reported to the next Audit Committee.

FK01-17	Audit Planning	Agreeing audit universe and preparation of strategic plan.
FK02-17	Audit Management	Liaison with managers and Directors and attendance at Audit Committee.
FK04-17	Governance Assurance &	Ongoing support and advice on further development of governance and assurance structures, including issues identified as part of the annual report process.

5. CONCLUSIONS

5.1 Resource Implications

Financial

There are no direct financial implications.

Workforce

Resources to deliver the plan will be provided by the NHS Forth Valley and Falkirk Council Internal Audit services. 15 days have been included in the 2016/17 Internal Audit Plans for each party. Progression of the audit plan is undertaken under the supervision of the Chief Internal Auditor.

Impact on IJB Outcomes and Priorities

Audit work is planned so as to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts.

Approved for Submission by:

A Gaskin, BSc, ACA, Chief Internal Auditor

Date: 16 February 2017