



Title/Subject: Internal Audit Progress Report
Meeting: Integration Joint Board Audit Committee
Date: 5 December 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 and 2017/18 internal audit plan.

2. RECOMMENDATION

The Audit Committee is asked to

- 2.1. note the progress on the 2016/17 and 2017/18 internal audit plan.

3. BACKGROUND

- 3.1. The Falkirk IJB Internal Audit Plan 2017/18 was approved by the Audit Committee at its meeting held on 13 September 2017.
- 3.2. In relation to the 2016/17 Internal Audit plan, items FK01-17 to FK04-17 relate to standard internal audit activity throughout 2016/17 and are noted as complete.
- 3.3. Final Internal Audit report FK05-17 – Strategic Planning is a separate agenda item.
- 3.4. FK06-17 was the proposed post implementation review of Due Diligence and has been removed from the plan as it is regarded as not providing any added value to the previous Due Diligence review.
- 3.5. Draft report FK07-17 – Clinical Care and Professional Governance has been issued to Management in draft.
- 3.6. Work on the completion of the 2017/18 internal audit plan is continuing and progress is as expected.



4. CONCLUSIONS

Resource Implications

There are no resource implications arising from the recommendations in this report.

Impact on IJB Outcomes and Priorities

Effective governance, including risk management and internal control, will be necessary to deliver the outcomes and priorities of the IJB.

Legal & Risk Implications

Risk management is part of the Internal Audit plan.

Consultation

All internal audit reports are circulated and reviewed by management prior to final publication.

Equalities Assessment

No equalities issues arise from the recommendations of this report.

A Gaskin

Approved for Submission by: **A Gaskin, BSc, ACA, Chief Internal Auditor**

Date: 28 November 2017

Internal audit progress report

Purpose of report

The aim of this paper is to brief the Committee on the progress on the 2016/17 and 2017/18 internal audit plans.

Recommendation

The Committee is asked to note the progress on the 2016/17 and 2017/18 internal audit plans

Report Detail

	Audit	Indicative Scope	Target Audit Committee	Planning commenced	Work progress	in Draft Issued	Completed	Grade
FK01-18	Audit Planning	Agreeing audit universe and preparation of strategic plan	Sep-17					N/A
FK02-18	Audit Management	Liaison with managers and Directors and attendance at Audit Committee	Ongoing					
FK03-18	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	Jun-18			Ongoing		
FK04-18	Risk Management	Review of systems of risk management, assessment of risk maturity and consideration of assurances mechanisms for key controls	Jun-18					N/A
FK05-18	Assurance Framework	Advice on development of Assurance Framework and review of committee effectiveness	Mar-18					
FK06-18	Capacity	This audit will review the IJB's capacity to implement its strategic priorities and affect service change.	Mar-18					
FK07-18	Financial Governance	Medium term financial planning, monitoring and reporting	Jun-18					
FK01-17	Audit Planning	Agreeing audit universe and preparation of strategic plan.	Sep-17					N/A
FK02-17	Audit Management	Liaison with managers and Directors and attendance at Audit Committee	N/A					N/A
FK03-17	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	Sep-17					N/A
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.	N/A					N/A
FK05-17	Strategic Planning	Review of Strategic Plan in advance of update including consideration of impact of savings requirements	Dec-17					N/A
FK06-17	Due Diligence	Review/Validation of IJB post-implementation review	N/A				No longer relevant- no added value	C
FK07-17	Clinical, Care & Professional Governance	Review of arrangements for Clinical & Care Governance, including the Clinical & Care Governance Framework.	Mar-18					

Conclusion

All fieldwork on the 2016/17 plan has been completed and draft reports issued. Work on the completion of the 2017/18 plan is continuing and progress is as expected.

