

REPORT TO THE ABERDEENSHIRE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 20 JUNE 2018

INTERNAL AUDIT PLAN 2018/19

1. Recommendations

1.1 The Committee is requested to:

1.1.1 Approve the 2018/19 Internal Audit Plan.

2. Discussion

- 2.1 It is one of the duties of the Integration Joint Board Audit Committee to receive and consider the annual Internal Audit plan on behalf of the Integration Joint Board and, thereafter, receive reports on that planned work.
- 2.2 The Committee is also required to develop and oversee arrangements for reporting the assurance gained from its activities for the information of the relevant Audit Committees of NHS Grampian and Aberdeenshire Council, and obtaining the assurance it requires from these bodies, including sharing relevant audit reports where necessary.
- 2.3 Aberdeenshire Council's Audit Committee approved the 2018/19 Internal Audit Plan relating to Adult Social Care Services in the Council on 21 March 2017 (attached as Appendix B to this report) and the basis on which the overall plan was developed. The Committee has previously approved the sharing of outputs from these reviews with the Aberdeenshire IJB Audit Committee for information.
- 2.4 Audits undertaken by NHS Grampian's Internal Auditors will be reported to the NHS Grampian Audit Committee in the first instance. Where there is a direct relationship between the work undertaken and the IJB, the reports will be presented to the Aberdeenshire IJB Audit Committee for information. The Internal Audit plan for NHS Grampian for 2018/19 will be circulated when it is available.
- 2.5 The Internal Audit plan, as it relates to the Integration Joint Board, is attached at appendix A. Assurance will also be taken from the wider work of Internal Audit within Aberdeenshire, specific work relating to Adult Social Care Services in the Council, and from NHS Grampian Internal Audit reports, amongst other sources.
- 2.6 The Chief Finance Officer and Legal Monitoring Officer within Business Services of the Council have been consulted in the preparation of this report and any comments made have been incorporated within the report and they are satisfied that the report complies with relevant legislation.

3. Implications and Risk

- 3.1 An equality impact assessment is not required because the reason for this report is for Committee to discuss and comment on Internal Audits plan of work for 2018/19 and there will be no differential impact, as a result of this report, on people with protected characteristics.
- 3.2 There are no staffing or financial implications arising directly from this report other than those implicit in the tightening of internal controls recommended in the Internal Audit reports.
- 3.3 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management.

CHIEF INTERNAL AUDITOR

Report prepared by David Hughes, Chief Internal Auditor.
12 June 2018.

APPENDIX A

ABERDEENSHIRE INTEGRATION JOINT BOARD

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Budget Setting, Monitoring and Financial Reporting	IJB Budget Setting, Monitoring and Financial Reporting	To provide assurance that appropriate arrangements are in place regarding IJB budget and financial reporting (relates to IJB risk ref 1990 - Sufficiency and Affordability of Resource).	N/A	Q2
Risk Management Process	Risk Management Process	To provide assurance that the IJB's risk management procedures are robust and being complied with.	N/A	Q3
Business Continuity Arrangements	Business Continuity Arrangements	To provide assurance that Business Continuity arrangements and related plans are fully integrated, tested and harmonise with Care for People, CONTEST, occupational health, fire safety, manual handling, HAI, H&S, governance and winter planning arrangements (relates to IJB risk ref 1989).	N/A	Q4

APPENDIX B

ABERDEENSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP

(Approved by Aberdeenshire Council's Audit Committee on 21 March 2018)

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Financial Assessments	Social Work Financial Assessments	Consider whether adequate arrangements are in place across the Service to undertake financial assessments in an accurate and efficient manner.	2011/12	Q1
National Care Home Contract	Sustainability	To provide assurance that risk to supply is controlled through adequate monitoring of supply and suppliers and related business continuity plans.	N/A	Q2
Very Sheltered Housing	Selection of Very Sheltered Housing establishments	To provide assurance that income, expenditure, inventories and tenant's records are adequately controlled.	2012/13	Q4

