

REPORT TO THE ABERDEENSHIRE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 19 JUNE 2019

INTERNAL AUDIT PLAN 2019/20

1. Recommendations

1.1 The Committee is requested to:

1.1.1 Approve the 2019/20 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 2019/20 Internal Audit Plan relating to Adult Social Care Services in the Council on 20 March 2019 (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 2019/20 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 Audit's plan of work for 2019/20 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.
18 April 2019.

APPENDIX A

ABERDEENSHIRE INTEGRATION JOINT BOARD

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Data Legislation	Compliance with data legislation	To provide assurance that the IJB has implemented appropriate arrangements to ensure the security of data and that they are being complied with. (Risk ID 1989 / IJB5)	N/A	Q1
Service Standards	Service Standards	To provide assurance that the IJB has implemented appropriate arrangement to manage performance. (Risk ID 1589 / IJB10)	N/A	Q2
Partnerships Governance	Arrangements in place to ensure that partner organisations are working effectively together.	To provide assurance that appropriate arrangements have been put in place that ensure the IJB's partner organisations are working effectively together (taking account of national document "Progress Under Integration"). (Risk ID 2296 / IJB8)	N/A	Q3

APPENDIX B

**ABERDEENSHIRE HEALTH AND SOCIAL CARE
PARTNERSHIP**

(Approved by Aberdeenshire Council's Audit Committee on 20 March 2019)

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Purchase Cards	Purchase Cards	To provide assurance that the use of purchase cards in the Partnership is adequately controlled and complies with corporate procedures.	N/A	Q1
Self-Directed Support	Self-Directed Support Payments	To provide assurance that payments made relating to Self-Directed Support are adequately controlled.	2015/16	Q3
Fostering and Adoption Allowances	Fostering and Adoption Allowances	To provide assurance that adequate procedures are in place to control the calculation, award and payments of allowances.	2015/16	Q4
Care of the Elderly	Home Care Service	To provide assurance over that adequate control is exercised over income and payroll / travel and subsistence costs. Consider whether employees have been issued with adequate guidelines for dealing with clients.	2015/16	Q3
Commissioned Services	Contract Monitoring	To provide assurance that contract monitoring arrangements relating to Social Care Commissioned Services are adequate.	N/A	Q4