

CÙRAM IS SLAINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD



Meeting date: 19 September 2024

Item: 4.4.2

Title: IJB Internal Audit Report

Responsible Officer: Nick Fayers, Chief Officer

Report Author: Nick Fayers, Chief Officer

1 Purpose

This is presented to the Integration Joint Board (IJB) for:

- Awareness

This report relates to a:

- Government policy/directive
- Legal requirement

Competence:

- There are no legal, financial or other constraints associated with the report.

2 Report summary

2.1 Situation

The Integration Joint Board is required to undertake an annual internal audit programme in order to provide the IJB Audit & Risk Committee with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. Western Isles Integration Joint Board has commissioned Azets to undertake the role of Internal Auditors for the financial year 2024-25.

2.2 Background

In May 2024 Azets reviewed all open management actions and liaised with Western Isles Integration Joint Board staff to obtain an update on their implementation progress. Azets reassessed the actions raised by the previous internal auditors using the Azets risk gradings.

2.3 Assessment

Azets reported in September 2024 that of the 25 actions, 2 have been completed, 3 are not due for reporting until later in the year and the remaining 20 actions are noted as partially complete. An overview of the actions is given below:

Report title	Complete	Partially compete	Complete pending evidence	Total
Risk Management		2		2
Financial planning, Management & saving	1			1
Business Continuity Planning		2		2
2019/20 sub-total	1	4		5
Workforce planning	1	1		2
Scheme Review		1		1
2020/21 sub-total	1	2		4
Workforce Management Information		3		3
Strategic planning		6		6
2022/23 sub-total	0	9	0	9
Financial Planning		4	2	6
Corporate Governance		1	1	2
2023/24 sub-total		5	3	8
Grand totals	2	20	3	25

Management have reviewed all actions and provided Azets with evidence required for progress update and assurance. Management have indicated that 5 additional actions that are due to be completed in September 24 following presentation of documentation within the governance structure. Subject to review this would reduce the number of outstanding actions from 23 to 18. A further review is scheduled to discuss the aged actions undertaken by previous auditors. The IJB Audit and Risk Committee will consider the relevance of the 19/20 actions in the current operating environment

2.3.1 Quality/ Patient Care

The report has no direct impact on quality of care (and services).

2.3.2 Workforce

No direct impact on the workforce including resources, staff health and wellbeing.

2.3.3 Financial

No financial impact

Accountants Name	Signature
Comment from the Chief Finance Officer:	
No requirement for sign-off	

2.3.4 Risk Assessment/Management

None of the audit items materially increase the IJB Strategic Risk Register.

2.3.5 Equality and Diversity, including health inequalities

State how this supports the Public Sector Equality Duty, Fairer Scotland Duty, and the Board's Equalities Outcomes.

An impact assessment has not been completed because it is not required.

2.3.6 Climate Emergency and Sustainability Development

State how this report will support or impact on the Scottish Government's policy on Global Climate Emergency and Sustainability Development DL(2021)38.

No direct impact on sustainability.

2.3.7 Other impacts

Not applicable

2.3.8 Communication, involvement, engagement and consultation

The Board has carried out its duties to involve and engage external stakeholders where appropriate:

No requirement to engage or communicate with stakeholders.

2.3.9 Route to the Meeting

This has been previously considered by the following groups as part of its development. The groups have either supported the content, or their feedback has informed the development of the content presented in this report.

- IJB Audit & Risk Committee 11.06.24
- IJB 27.06.24
- IJB Audit & Risk Committee 04.09.24

2.4 Recommendation

Awareness – For Members' information only.

3 List of appendices

No appendices

END