

IJB Audit Committee 10.02.21

Agenda Item: 5.1.1

Purpose: For Assurance



Integration Joint Board Co-bhòrd an Amalachaidh

Internal Audit Progress 2020/21

**Report to the IJB Audit Committee
for the period**

1 April 2020 to 27 January 2021

27 January 2021

INTEGRATION JOINT BOARD

INTERNAL AUDIT PROGRESS REPORT TO THE AUDIT COMMITTEE FOR THE PERIOD FROM 1 APRIL 2020 TO 27 JANUARY 2021

I Introduction

- 1.1 This report summarises the internal audit activity within the Integration Joint Board for the period covering 1 April 2020 to 27 January 2021. The activity has been based on the Strategic Audit Plan for the three years to 31 March 2022 and the Operational Internal Audit Plan for 2020/21, both of which have been approved by the Audit Committee

II Reports and work in progress in respect of 2019/20

- 2.1 All work completed for 2019/20 with no outstanding items of reporting.

III Reports and work in progress in respect of 2020/21

- 3.1 Work included in the annual plan for 2020/21 and which is currently in progress includes:-
- All planned and scheduled work for 20/21 has been completed.
 - Commencement of follow up work once the implementation dates have expired and/or once a new Chief Officer has taken up post.

IV Follow up reviews

- 4.1 An important part of the Internal Audit process is to follow up previous reports to confirm whether recommended actions have been implemented. In general, follow up reviews are undertaken approximately six to twelve months after the original study. The Audit Committee is asked to consider the following follow up report at the February 2021 meeting:

Report number	Title	Date of issue
	Planned follow up work has been rescheduled as the majority of recommendations are allocated to the Chief officer.	TBC

V Conclusion

- 5.1 In preparing the 2020/21 Operational Plan cognisance has been taken to set a realistic and achievable plan whilst meeting the risk priorities of the IJB and note that appropriate progress is being made towards achieving the approved plan.
- 5.2 Our concerns about the financial challenges affecting the IJB continue, together with the risks associated with the ongoing revenue costs associated with the Goathill Project which require further work in order to determine the level of shortfall that may exist and the need for appropriate remedial action in terms of addressing the budget challenges going forward now require to be a priority.

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- 5.3 We have completed the substantive reviews contained within the 2020/21 plan and this work has already been reported. There is continued delays in follow up work progressing, primarily arising from the Chief Officer vacancy, it is important that work in previously agreed recommendations is prioritised by senior IJB managers and on commencement of the Chief Officer starting in the role.
- 5.4 In the event of any concerns arising which we would believe may affect the outcome of the plan, this would be reported in a timely manner to the Committee.

Internal Audit
27 January 2021

INTEGRATION JOINT BOARD**INTERNAL AUDIT PROGRESS REPORT TO THE AUDIT COMMITTEE FOR THE PERIOD FROM 1 APRIL 2020 TO 27 JANUARY 2021****APPENDIX A****Summary of progress against planned internal audit work 2020/21**

Review	Reference (where applicable)	Status
Internal Audit Work 2020/21		
Workforce Planning and Organisational Development	IJB 2	Final report issued 9 November 2020
Project Management of Capital Investment and Delivery	IJB 4	Final report issued 9 November 2020
Annual & Progress Reporting for 19/20 and 20/21		
IJB - Internal Audit Annual Report		4 June 2020
Progress Reporting to IJB Audit Committee		4 June 2020
Progress Reporting to IJB Audit Committee		9 November 2020
Progress Reporting to IJB Audit Committee		27 January 2021
Meetings and attendance at IJB Audit Committee		
General communications, drafting and clearing meeting, advice and liaison with Parent bodies and appointed Internal and External Auditors		In progress
Follow Up Reporting		
Preparation and review of previously issued reports and progress reporting		Work will commence after completion dates agreed with management and appointment of a Chief Officer