



Integration Joint Board Co-bhòrd an Amalachaidh

Internal Audit Progress 2021/22

Report to the IJB Audit Committee for the period

1 April 2021 to 3 December 2021

3 December 2021

INTEGRATION JOINT BOARD

**INTERNAL AUDIT PROGRESS REPORT TO THE AUDIT COMMITTEE FOR THE PERIOD FROM 1 APRIL
2021 TO 3 DECEMBER 2021**

I Introduction

- 1.1 This report summarises the internal audit activity within the Integration Joint Board for the period covering 1 April 2021 to 3 December 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 2021/22, both of which have been approved by the Audit Committee

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

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

III Reports and work in progress in respect of 2021/22

- 3.1 Work included in the annual plan for 2021/22 and which is currently in progress includes:-
- All planned and scheduled work for 2021/22 will be scheduled in August and September 2021
 - Commencement of the backlog of follow up work has commenced and a process agreed at the previous meeting of the IJB Audit Committee.

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 December 2021 meeting:

Report number	Title	Date of issue
FU-IJB 1 – 21/22	Project Management of Capital Investment and Delivery Additional follow up at request of the IJB Audit Committee	3 December 2021

V Conclusion

- 5.1 In preparing the 2021/22 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 We are making appropriate progress with the approved Operational Plan for 2021/22 and work will be reported at the next meeting of the IJB Audit Committee in relation to the review on Service Redesign, delivery and progress in meeting key outcomes (Change Management).

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- 5.3 Our concerns about the financial challenges affecting the IJB continue, together with the risks associated with the ongoing revenue costs in relation to the Goathill Project which require to be addressed both terms of the shortfall and the subsequent challenges in relation to obtaining the necessary staffing levels to run the establishment/complex to its original plan. Whilst we are, however, assured that appropriate meetings have taken place to establish the scale, challenges and plan a way forward in finding a resolution or mitigation; this will of course need to be very closely monitored by the IJB and relevant officers of both parent bodies given the tight timeframes which now exist.
- 5.4 In the event that insufficient funding and/or staffing levels can be achieved to meet the full aspirations of what the care establishment/complex set out to achieve on opening; appropriate contingency plans need to be in place which may include scaling back the level of care across aspects of the complex or consider a phased/alternative model based on available staffing resources.
- 5.5 We have agreed a process of addressing the backlog of Follow Up Reports relating to 2019/20 and these will be subject to an update by management until implementation by March 2022. Work will commence in the preparation of the next three year Strategic Plan for the IJB and will be presented to the IJB Audit Committee in February 2022 for consideration and approval.
- 5.6 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
3 December 2021

INTEGRATION JOINT BOARD**INTERNAL AUDIT PROGRESS REPORT TO THE AUDIT COMMITTEE FOR THE PERIOD FROM 1 APRIL 2021 TO 3 DECEMBER 2021****APPENDIX A****Summary of progress against planned internal audit work 2021/22**

Review	Reference (where applicable)	Status
Internal Audit Work 2021/22		
Service Redesign, delivery and progress in meeting key outcomes (Change Management)	IJB 7	Work in Progress
Annual & Progress Reporting for 20/21 and 21/22		
IJB - Internal Audit Annual Report		4 June 2021
Progress Reporting to IJB Audit Committee		8 June 2021
Progress Reporting to IJB Audit Committee		1 September 2021
Progress Reporting to IJB Audit Committee		3 December 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		In progress