

EAST RENFREWSHIRE INTEGRATION JOINT BOARD**PERFORMANCE AND AUDIT COMMITTEE****27 September 2017****Report by Chief Auditor****INTERNAL AUDIT PLAN 2017/18****PURPOSE OF REPORT**

1. In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), a risk based internal audit plan for 2017/18 is detailed below.

BACKGROUND

2. The Public Bodies (Joint Working)(Scotland) Act 2014 requires that the Integrated Joint Board is subject to the audit and account regulations and legislation under Section 106 of the Local Government (Scotland) Act 1973.

3. The national Integrated Resources Advisory Group (IRAG) guidance states that “it is the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit arrangements for risk management, governance and control of the delegated resources.” At its meeting of 7 October 2015, the East Renfrewshire HSCP Integration Joint Board appointed the Chief Auditor of East Renfrewshire Council as its Chief Internal Auditor for the IJB. The IRAG guidance clarifies that the operational delivery of services within the Health Board and the Local Authority on behalf of the IJB will be covered by their respective internal audit arrangements.

4. The Internal Audit service is an autonomous unit within the Chief Executive’s Office of East Renfrewshire Council. Independence is achieved through the organisational status of internal audit and the objectivity of internal auditors. For the purposes of providing an annual opinion, reliance will be placed on the work of the NHS Greater Glasgow and Clyde (NHSGGC) internal auditors, East Renfrewshire Council internal auditors and any work carried out by other external assessors, for example Audit Scotland and Care Inspectorate.

5. In order to ensure proper coverage and avoid duplication of effort, the internal auditors of the NHSGGC and all the local authorities operating within this Health Board area meet periodically.

6. The East Renfrewshire Council Internal Audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS). Internal Audit work is governed by the policies, procedures, rules and regulations established by the Council such as the Contract Standing Orders, Financial Regulations and the Anti Fraud and Bribery Strategy.

PROPOSED AUDIT PLAN FOR 2017/18

7. In total, 20 audit days have been allocated against IJB within the ERC Annual Audit Plan as approved by the Council Audit and Scrutiny Committee on 6 April 2017.

8. In drafting the internal audit plan, we have:

- Consulted with various members of the HSCP senior management team
- Considered the risks affecting the East Renfrewshire Integration Joint Board
- Considered previous audit findings

9. It is proposed that these days are spent as follows:

| | Description | Planned days |
|--|--|---------------------|
| Governance | Review of governance arrangements and consultation on compilation of code of governance | 12 |
| Follow up | Audit the progress against previous internal audit recommendations, undertaking additional testing as required. | 3 |
| Planning, reporting and administration | Audit Committee attendance, preparation of reports and miscellaneous time spent liaising with partner organisations and peers. | 5 |
| Total | | 20 |

RECOMMENDATION

7. The Committee is asked to approve the planned work for 2017/18.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067.

M Blair, Chief Auditor
27 September 2017