

**EAST RENFREWSHIRE INTEGRATION JOINT BOARD****PERFORMANCE AND AUDIT COMMITTEE****27 September 2023****Report by Chief Auditor****INTERNAL AUDIT PLAN 2023/24****PURPOSE OF REPORT**

1. In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), a risk based internal audit plan for 2023/24 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 communicate periodically to share information.

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, Bribery and Theft Strategy.

**PROPOSED AUDIT PLAN FOR 2023/24**

7. In total, 15 audit days have been allocated against IJB within the ERC Annual Audit Plan as approved by the Council Audit and Scrutiny Committee on 30 March 2023. This is

considered to be an adequate number of days due to there being limited IJB specific audits to be carried out.

8. In line with previous years, the Head of Finance and Resources was consulted in preparing the proposed plan, and previous audit findings and risks affecting the IJB were also considered. The plan is prepared on the basis that operational controls over services are assured through the internal audits of NHSGCC and ERC and the IJB internal audit plan therefore complements these other plans.

9. It is proposed that most of the allocated days are held in reserve and called upon if required, and can be supplemented if necessary by available contingency time. At this point in time there is no specific IJB policy or activity that requires audit.

10. As mentioned above, internal audits which are of relevance and interest to the IJB will be carried out in both the Council and the Health Board by their respective internal audit teams and these will be detailed within the relevant organisation's audit plans. For example, within the Council audit plan for 2023/24, there are planned audits on HSCP Emergency Payments, Thornliebank Resource Centre, Payroll, Payment to Care Providers, Creditors and Debtors Control.

11. It is proposed that the 15 days allocated are spent as follows:

	Description	Planned days
	Reserve days to address any emerging issues which may arise during the year, days to be used in consultation with the Head of Finance and Resources (Chief Financial Officer).	11
Follow up	Audit the progress against previous IJB internal audit recommendations, undertaking additional testing as required. (no outstanding IJB specific recommendations, HSCP recommendations will be carried out using days allocated to Council.)	0
Planning, reporting and administration	Audit Committee attendance, preparation of reports and miscellaneous time spent liaising with partner organisations and peers.	4
Total		15

## RECOMMENDATION

12. The Committee is asked to approve the planned work for 2023/24.

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

M Blair, Chief Auditor  
8 September 2023