



Integration Joint Board
Audit, Risk and Governance Committee

25th February 2025

This Report relates to
Item 6 on the Agenda

Chief Internal Auditor Quarterly Update February 2025

Paper presented by Julie Watters

For Discussion and Noting

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Approved for Submission by:	n/a
List of Background Papers:	n/a
Appendices:	Appendix 1 – Progress against 2024/25 Audit Plan – NHS

1. Introduction

- 1.1 The purpose of this report is to provide an update to Audit, Risk and Governance Committee (ARGC) on delivery of Internal Audit assurances for the Integration Joint Board for 2024/25 and to highlight relevant assurances received from the NHS Dumfries and Galloway and Dumfries and Galloway Council audit plans as part of the IJB and Health and Social Care Partnership's overall governance and risk management processes.

2. Recommendations

- 2.1 **The IJB Audit, Risk and Governance Committee is asked to:**
- **Note this update on progress against the Internal Audit work for 2024/25.**

3. Background and Main Report

- 3.1 Guidance requires the Integration Joint Board (IJB) to establish adequate and proportionate internal audit arrangements for the review of risk management, governance and controls over delegated resources.
- 3.2 The internal audit coverage for the IJB takes into consideration the fact that operational services are delivered within the Health Board and Local Authority respectively on behalf of the IJB and as such assurances are provided on these areas to their respective Audit and Risk Committees.
- 3.3 The overall objective of the audit plan is to provide assurance on the ongoing risk management, governance and control arrangements in the IJB. This is informed by the respective audits undertaken within each partner organisation and is enhanced, as required, with dedicated audit days being provided from both the Health Board and Council Internal Audit plans.
- 3.4 Audit assurances to the IJB are not delivered in isolation and the internal audit functions of both the NHS and Council will deliver assurances to their own organisations that should also be considered by the IJB where relevant. It is the responsibility of the Chief Internal Auditor for the IJB to ensure that these assurances are consolidated and reported on.
- 3.5 During 2024/25, the IJB Internal Audit annual report for 2023/24 was presented to the IJB ARGC in September 2024 and detailed the range of assurances that had been provided from the NHS and Council audit work during the year and highlighted those of specific relevance to the IJB.

Audit plan 2024/25

- 3.6 The Council and Health Board have separate internal audit plans for each financial year approved through their own Audit and Risk Committees. These individual plans deliver a range of assurances within the host organisations as well as occasionally giving a specific allowance for provision of assurance in relation to the IJB and Health and Social Care Partnership (H&SCP).
- 3.7 The NHS Internal Audit Plan for 2024/25 has been approved as two 6-monthly plans taken to the April 2024 and January 2025 ARC meetings.
- 3.8 The Plan for the first 6 months of 2024/25 taken to the Audit and Risk Committee in

April 2023, covers the following areas.

A/01/25	Board Internal Control Framework
A/02/25	Alcohol and Drug Partnership
A/03/25	Radiology Reporting
A/04/25	Catering Provision
A/05/25	Volunteers
A/06/25	Income Recognition and Recovery
F/01/25	Property Transactions Monitoring

- 3.9 The Plan for the second part of 2024/25 taken to the Audit and Risk Committee in January 2025, includes the following areas.

A/07/25	Locum processes
A/08/25	Incident Management – Pressure Ulcers

- 3.10 The Council's Audit Plan for 2024/25 was approved at their Audit, Risk and Scrutiny Committee meeting in April 2024. This plan covers a range of audits covering the Council's service areas. An audit that has recently commenced covers Assessed Care Needs and the findings of this will be reported back on completion.
- 3.11 Audit work from the Local Authority, as reported through their Audit, Risk and Scrutiny Committee, historically focussed on core financial work. This has moved forward with a more risk-based focus to the planning and the work undertaken.
- 3.12 Reporting to the NHS Audit and Risk Committee on progress against the Audit Plan includes provision of copies of all reports finalised in the previous. This information is summarised at year-end within the Statement of Assurance provided within the annual report.
- 3.13 The Internal Audit functions of both the NHS and Council have experienced some challenges in progressing audit work due to ongoing pressures across the services, which have been especially stretched over recent months, although this is starting to show early signs of easing. Audit approaches have been amended to allow for remote and hybrid working.
- 3.14 Both Internal Audit teams have had an External Quality Assessments (EQAs) undertaken within the last year as detailed within the Annual Internal Audit report which came to the September 2024 Audit, Risk and Governance Committee meeting.
- 3.15 An approach to coordinate assurances from the individual audit plans was agreed through this committee in March 2022 and has been applied for the last three audit years. This has proved to be successful with sharing information, and a number of meetings have taken place between the respective Chief Internal Auditors to discuss the risks facing the NHS and Council and where independent assurances could be provided on these and where relevant for the IJB.
- 3.16 This sharing of information and discussion around assurances has also been supported by a number of meetings held to discuss the roles of the committees and Chairs within the Partnership and the assurances that they should be looking for from Management and Internal Audit. More recently a meeting between the NHS Heads of Audit, the Chief Social Worker and the Interim Chief Officer of the IJB discussed sharing assurances and audit findings.

- 3.17 This approach will continue and reporting on assurances will be in a similar format to previous years.

Audit Plans 2024/25

- 3.18 The Audit Plans for 2024/25 have been approved by the NHS and Council Audit and Risk Committees. There is some allowance in these plans for some joint audit work for the year, however the detail of what this work will be still requires agreement. Information on the plans was brought to the June 2024 meeting of this committee.

Audit Follow-Up Processes

- 3.19 Within the Health Board, all audit recommendations and subsequent actions are monitored through the Audit and Risk Committee.
- 3.20 The closure of actions is being discussed at the NHS Audit and Risk Committee who have a clear view that reduction on the level of overdue actions needs to continue.
- 3.21 Reporting through the NHS ARC on these actions has also compared where these sit within the Board's risk appetite and this is being used to prioritise those for more urgent closure.
- 3.22 All audit reports are also taken to other Standing Committees within the Board so that management are given the opportunity to detail progress against closure of the actions and also detail any issue that may prevent their closure. This oversight of the reports allows scrutiny over the key findings of the audits and also the actions arising from them.
- 3.23 The Council has a process whereby all audits are followed-up to committee 6 months after the initial report is presented. This summarises the report and progress on the actions with a recommendation on whether the report can be closed.

Audit Planning 2025/26

- 3.24 Discussions around the 2025/26 Audit Plans are underway with the NHS and Council plans to be taken to the respective Audit and Risk Committees in April 2025. There is some allowance in these plans for some joint audit work for the year, however the detail of what this work will be still requires agreement.
- 3.25 Any audit work delivered within the partnership needs to follow a risk based approach and therefore the risk register work that is being taken forward for the IJB and the Health and Social Care Partnership needs to continue so that risks to the achievement of objectives are clearly identified and articulated. This will assist in directing audit resource where assurances are needed most.
- 3.26 To assist in this planning and to understand the current business being discussed across the partnership, the Chief Internal Auditor has been attending the revised committee meetings following the recent change to the committee format within the IJB. This has been supported with a review of the agendas and associated papers presented to each committee. There has been a request to feed back any observations but it is still an early stage to do this in a meaningful way.
- 3.27 There has also been a recent IJB workshop on Mapping Directions to the Strategic Commissioning Intentions. This work and further development will help to more

clearly articulate the requirements on the NHS and Council to deliver against directions and the monitoring and reporting that will sit alongside to provide assurance on delivery. It is expected that Internal Audit assurances will follow these directions and the risks associated with the delivery of these.

4. Conclusions

4.1 This report provides an update on progress against the plans for 2024/25, details further work required to pull together these assurances and highlights the planning process for 2025/26..

5. Resource Implications

5.1 The Internal Audit provision for the IJB for 2024/25 has been provided from the existing NHS and Council audit resource.

6. Impact on Integration Joint Board Outcomes, Priorities and Policy

6.1 Internal Audit is a key element of the delivery of independent assurances around the achievement of the IJB's objectives.

7. Legal and Risk Implications

7.1 The IJB Risk Register requires continual review so that risks to the achievement of objectives are clearly identified and articulated. This will assist in directing audit resource where assurances are most needed.

8. Consultation

8.1 This paper, as a summary of the overall audit approach, has been discussed with the Internal Audit Manager at Dumfries and Galloway Council.

9. Equality Impact Assessment

9.1 The Equality Framework within NHS D&G has been considered in creating the audit plan. An equalities impact assessment has not been completed.

10. Glossary

ARC	Audit and Risk Committee (pre Feb 2023)
AR&GC	Audit, Risk and Governance Committee (post Feb 2023)
DGC	Dumfries and Galloway Council
EQA	External Quality Assessment
H&SCP	Health and Social Care Partnership
IJB	Integration Joint Board
NHS D&G	NHS Dumfries and Galloway

Progress against Audit Plan - NHS

Audit	Audit Subject	Days	Status	Recs	Assurance	To NHS Audit and Risk Committee	Comments
A/14/24	Young Patient Family Fund	18	Prelim	14	Limited	Oct 2024	
A/12/23	Staff Appraisals	20	WIP	-	-	-	Undertaken as consultancy work.
A/10/24	Primary Care Claims	20	Prelim		Limited	April 2025	At debrief and reporting stage
A/11/24	Patient Information	20	Prelim		Moderate	April 2025	Struggling to debrief due to staff absence in the service.
A/13/24	Sickness Absence	25	WIP				Work underway but impacted due to absence
A/15/24	Information and Data Management	25	-				Potential to undertake jointly with Council audit team and look at sharing of information within H&SCP
A/01/25	Board Internal Control Framework	25	WIP				Early scoping discussions (CIA and Henderson Loggie)
A/02/25	Alcohol and Drug Partnership	20	WIP				Testing underway
A/03/25	Radiology Reporting	20	WIP				On hold due to vacancy
A/04/25	Catering Provision	20	-				
A/05/25	Volunteers - Recr, Mgmnt and Use	20	-				
A/06/25	Income Recognition and Recovery	23	WIP				Early scoping discussions (CIA and Henderson Loggie)
F/01/25	Property Transactions Monitoring	10	-		Significant	Oct 2024	Completed.
A/07/25	Locum processes	30	WIP				Early scoping discussions (CIA and Henderson Loggie)
A/08/25	Incident Management – Pressure Ulcers	25					