

# NHS Dumfries and Galloway



Meeting:	Audit and Risk Committee
Meeting date:	28 April 2025
Title:	Internal Audit Plan 2025/26
Responsible Executive/Non-Executive:	Julie White, Chief Executive
Report Author:	Julie Watters, Chief Internal Auditor

## 1. Purpose

**This is presented to Committee for:**

- Awareness
- Decision

**This report relates to:**

- Internal Audit

**This aligns to the following NHSScotland quality ambition(s):**

- Safe
- Effective
- Person Centred

**Please select the level of assurance you feel this report provides to the board/committee and briefly explain why:**

- Moderate

**Comment:**

The proposed Internal Audit Plan is based on the most recent assessment of risks and exposures that may affect the Board.

**From the list below, please select which Board Priority this paper relates to. If none of the priorities suit, please select other and briefly explain why this paper needs to be reviewed at Board/Committee:**

- Service Sustainability
- Financial Sustainability
- Workforce Sustainability
- Environmental Sustainability
- Quality and Safety
- Population Health and Health Inequalities

**Comment:**

The Internal Audit Plan is informed by all NHS Dumfries and Galloway's corporate objectives and tactical priorities and the risks that may impact on their achievement.

## **2. Report summary**

### **2.1 Situation**

This report details the overall strategy for the provision of Internal Audit within NHS Dumfries and Galloway.

### **2.2 Background**

Internal Audit is a key element of the overall assurances received by the Board.

### **2.3 Assessment**

This paper, once approved, will inform the work undertaken by Internal Audit during the first half of 2025/26.

Audit assurances gained will be used to inform the Annual Statement of Assurance prepared by the Chief Internal Auditor which in turn is used to inform and comment on the adequacy of the annual Governance Statement.

#### **2.3.1 Quality/Patient Care**

There is no direct impact on quality of care (and services) from the findings in this report.

#### **2.3.2 Workforce**

A decision requires to be taken around whether Internal Audit recruit to the current vacancy or look at the potential for a co-sourcing arrangement.

#### **2.3.3 Financial**

There are no direct financial implications as a result of this report, although the outcome of workforce or co-sourcing considerations will carry different financial impacts.

#### **2.3.4 Risk Assessment/Management**

Internal Audit work is undertaken within a risk-based auditing framework. Internal Audit risks are assessed and contained within the Internal Audit risk register.

#### **2.3.5 Equality and Diversity, including health inequalities**

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Whilst a full impact assessment has not been undertaken, Equality and Diversity issues are fully considered during the audit planning process and as each audit is undertaken.

### 2.3.6 Climate Emergency and Sustainability

There are no direct climate emergency and sustainability impacts from this paper, although this is considered in the planning process.

### 2.3.7 Other impacts

No other impacts have been identified.

### 2.3.8 Communication, involvement, engagement and consultation

Whilst this paper considers the outcomes of discussions to support audit planning it provides an independent view on the plan required to inform on the risk management, governance and internal control framework within the Board.

### 2.3.9 Route to the Meeting

As in previous years the audit plan has been considered at Board Management Team as part of its development, and they have supported the content and provided feedback on the development of future plans.

## 2.4 Recommendation

### Awareness

The Audit and Risk Committee is asked to:

### Decision

- **Approve** the revised Internal Audit Charter (**Appendix 2**),
- **Approve** the proposed approach and Internal Audit Plan for the first half of 2025/26, and
- **Note** the outline of the Internal Audit Strategy (**Appendix 3**) which meets the requirements of the Global Internal Audit Standards and Public Sector Application note,
- **Note** the Risk and Audit Universe (**Appendix 4**)

## 3. List of appendices

The following appendices are included with this report:

- Appendix 1, Internal Audit Plan 2025/26 (Qs 1 and 2)
- Appendix 2, Internal Audit Charter
- Appendix 3, Internal Audit Strategy
- Appendix 4, Risk and Audit universe extract

## Internal Audit Plan 2025/26

### Introduction

1. This Plan sets out the audit and consultancy work that is proposed for the first part of the 2025/26 audit year. The Plan is based on an assessment of risks and exposures that may affect the Board, with the aim of reporting to the Board through Audit and Risk Committee on the adequacy and effectiveness of risk management, control and governance processes.
2. Quarterly reporting on progress against the plan will be supported by an annual report prepared by the Chief Internal Auditor which will give an overall opinion on the internal control system within the Board. This Statement of Assurance is one of the assurance sources required by the Accountable Officer in preparation of the Governance Statement.

### Internal Audit Professional Practices Framework

3. The Scottish Public Finance Manual details that Internal Audit work carried out must be in accordance with the Public Sector Internal Audit Standards (PSIAS), adopted by the Scottish Government in April 2013. These Standards have been replaced by the Global Internal Audit Standards (GIAS) and are supported by an Application Note published by CIPFA in December 2024 which is required to be adopted by 1 April 2025 across the public sector.
4. The Chief Internal Auditor is a Chartered Member of the Institute of Internal Auditors (CIIA) and is therefore required to work within the professional framework as set by the Institute.
5. Adherence to the Standards will be driven forward by the Chief Internal Auditor to ensure all audit work and outcomes adequately reflect the objectivity, integrity and independence of the department.

### Audit Charter

6. The Audit Charter sets out the purpose of the Internal Audit function within NHS Dumfries & Galloway and the authority and responsibilities conferred by the Board on the Chief Internal Auditor.
7. Following feedback from our External Quality Assessment (EQA) in 2023/24, the Audit Charter was given a full review to include the areas identified for inclusion at that time. This has been further reviewed to include revisions required by the more recent Standards and is brought forward as part of its annual approval by Audit and Risk Committee (**Appendix 2**).

## **Audit Strategy**

8. The Audit Strategy for the Internal Audit function is attached at **Appendix 3**. This has been amended this year to take into consideration the revised audit standards and has been mapped against the five Domains. This will form the basis of an overall action plan for the team to move the function forward.
9. The Audit Strategy previously included an overview of how the planning process is undertaken and the value of the assurances on audit work undertaken. This is to be maintained as a high-level departmental document which will detail how the planning process itself is undertaken. The final audit plan will have different potential outcomes depending on the Boards overall Assurance Framework and Risk Appetite at a given time.
10. The Planning Process is summarised below to provide a brief overview of the process to support approval of the plan.

## **Audit Planning Process**

11. Due to a number of pressures over the previous years and the faster changing environment in which we are now operating, it was agreed at the January 2021 Audit and Risk Committee meeting that a 6-month plan be brought to the April 2021 meeting, with a further plan to cover the remainder of the audit year taken to the October 2021 meeting. This decision was also based on changes within the audit team and to allow a more flexible planning approach to be able to match audit resource against required assurances.
12. The outcome from this approach is that Audit and Risk Committee have agreed to receive 6-monthly audit plans to allow for more flexibility in the planning approach and to ensure that proposed audits reflect the assurance needs of the Board moving forward. These plans are brought to the April and October Audit and Risk Committee meetings.
13. The Board has identified Tactical Priorities over the last few years with an aim that these identify the key deliverables for the year ahead. The Board also has 7 key ambitions and has identified a requirement to tie these in with the Tactical Priorities, Annual Delivery Plan (ADP), Corporate Risk Register and Board's Risk Appetite. There have been a number of workshops around this, and this is nearing completion.
14. The following Tactical Priorities have been considered in preparing the audit plan to ensure that the audits are in key areas that contribute to overall assurances in these areas:
  - Service Sustainability,
  - Financial Sustainability,
  - Workforce Sustainability,
  - Environmental Sustainability,
  - Quality and Safety, and

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- Population Health and Health Inequalities.

15. The Chief Internal Auditor has attended several workshops relating to this work and this has been considered along with planning discussions with Board Members and Senior Managers within the organisation.

16. In developing a high-level approach to the coverage of the work that is undertaken by Internal Audit, the following has been considered by the Chief Internal Auditor to identify potential auditable areas within the Board:

- Dumfries and Galloway Health and Social Care Partnership Strategic Plans and associated documents which have been prepared over the last few years,
- Integration Scheme between NHS Dumfries and Galloway and Dumfries and Galloway Council,
- Dumfries and Galloway Local Outcomes Improvement Plan (2017–2027),
- The Healthcare Quality Strategy for NHSScotland – May 2010,
- Audit Scotland Priorities and Risks Framework - A national planning tool for 2011/12 NHSScotland audits (Audit Scotland, November 2011), and
- Audit Scotland reports which are relevant to the NHS in Scotland and offer a wide range of insights and recommendations.

17. These documents have helped to provide information on the key areas of risk not only within NHS Dumfries and Galloway, but across the NHS and the wider public sector in Scotland.

18. Further scrutiny is undertaken of Board communications and areas covered within Board and Committee agendas and minutes to ensure that, where possible, emerging issues are identified and that the audit strategy and final plan consider the Board's corporate aims and objectives and the risk of not achieving these. The implications of the Committee "Lite" structure on our governance framework over the last few years have also been considered. We do not necessarily need to return to previous ways of working and this has given opportunities to rethink our governance strictures to ensure that they are robust moving forward whilst also remaining efficient.

19. Planning has also considered proposed revisions to the Board and Committee governance structures.

20. The Chief Internal Auditor maintains a "Risk and Audit Universe" which is used to inform the audit planning process. This a record of the areas that can potentially be audited, where assurance may be required to the Board through Audit and Risk Committee. An extract of this is attached in **Appendix 4**.

21. The structure of the audit planning universe has been revised to cover the Risk categories in the Orange Book.

22. The approach to preparing the audit plan also considers:

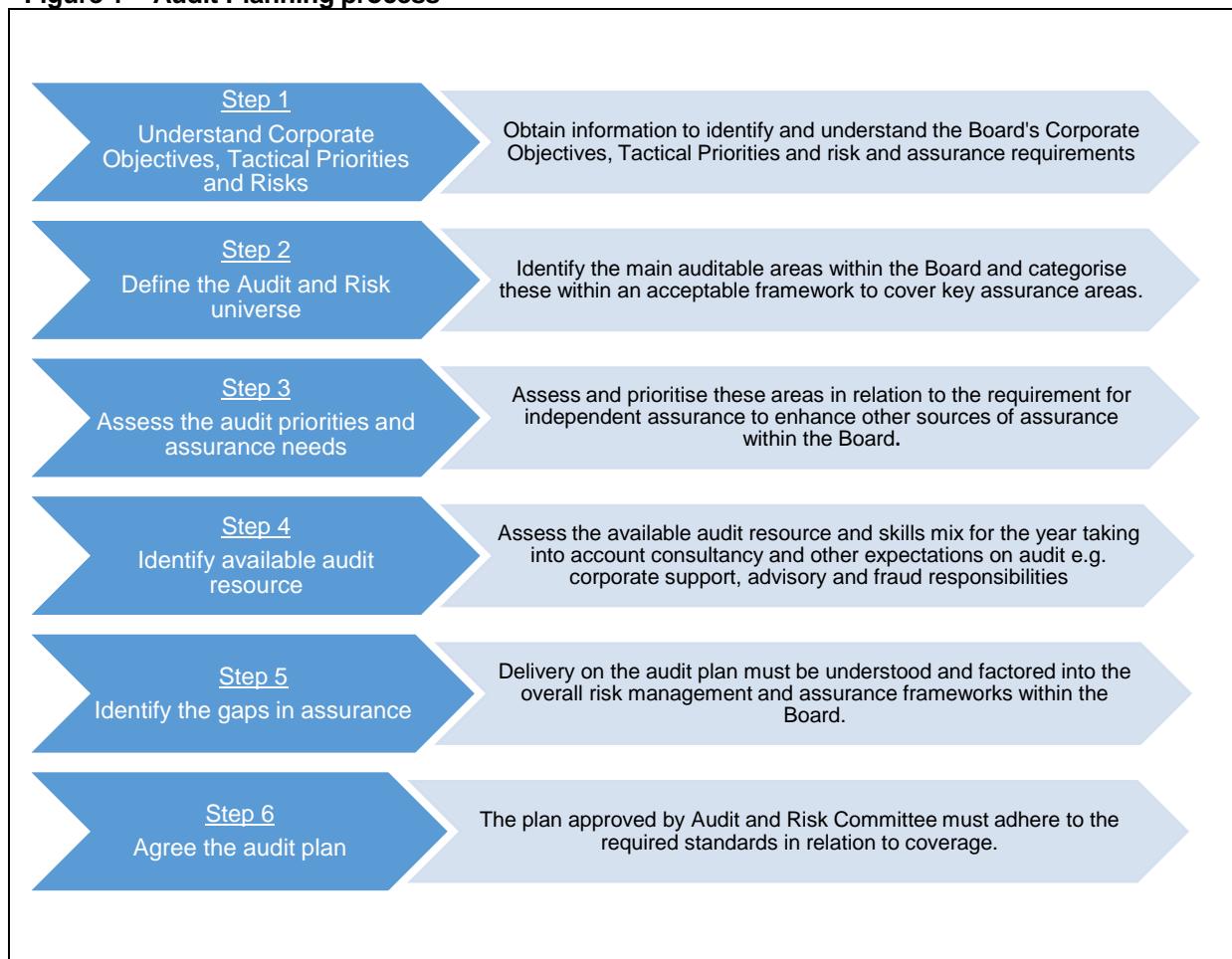
- the Corporate Risk Register,

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- annual Governance Statement guidance,
- changes within the board such as a revised programme board structure or transformation work streams and changes to associated decision making processes,
- recent financial and service proposals as part of financial planning and recovery work,
- service and programme risk registers, where available,
- consideration of emerging issues and risks nationally, regionally and locally, and
- issues arising from previous audit reports and other assurance providers

23. On a rolling basis the Chief Internal Auditor meets with the Executive Directors, General Managers and other senior managers across the board. These discussions inform both of the 6-monthly plans.

**Figure 1 – Audit Planning process**



24. The planning process has been discussed with the Chair of Audit and Risk Committee, Executive Directors and Chief Executive. These discussions have been extremely valuable and will be used to inform the scopes of proposed audits to ensure that emerging issues are considered during the course of the audits.

### **Resourcing the Audit Plan**

25. Internal Audit have had a number of staff changes over the last few years. The team is currently resourced by the Chief Internal Auditor and one Internal Auditor and carries two vacant posts (one from July 2023 and the other from December 2024). Our External Quality Assessment (EQA) flagged up a number of areas within the team structure that require to be addressed such as succession planning and providing audit services around more specialised audit areas e.g. IT auditing.

26. These observations along with the Cyber-attack on the board in February/March 2024 led to us going out to tender for Internal Audit support in September 2024 to cover a focussed piece of work around the cyber response and recovery along with resilience to the audit team to meet resource gaps due to vacancies or sickness absence.

27. The Chief Internal Auditor is CMIIA qualified with 23 years' experience in internal audit and actively maintains a programme of personal development. The Auditor has over 22 years' experience in internal audit within local government and NHS.

28. The table below details the audit resource available against existing staff and if we recruit to one of the vacant roles.

	Chief Internal Auditor	Internal Auditor	Internal Auditor New start	Vacancy	Total
Annual working days	260	260	130	0	650
<u>less</u>					
Public Holidays	8	8	5	0	21
Annual Leave	33	27	15	0	75
Total available days	219	225	110	0	554
<u>less</u>					
Learning and Development	12	12	12	0	36
Mentoring and Work shadow	5	10	8	0	23
Audit Development		12	6	0	18
Management and Administration	38				38
Administration		12	6	0	18
Contingency - Sickness etc	9	10	5	0	24
Direct staff days	155	169	73	0	397
<u>less</u>					
Fraud analysis and support					26
National Fraud Initiative					12
PPV/PSD					6
Available audit days					353
Audit Risk Assessment and Planning					18
Audit Management and Monitoring					39
Audit Liaison					17
Audit Committee					22
Integration Joint Board					15
Consultancy					5
Audit follow up					5
Corporate and Governance support					10
Available audit days					222

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29. This resourcing model makes the assumption that approval is given to recruit to the vacant post and is based on a start date in October.
30. The planned direct audit days this year is currently 222 days, which equates to 82 days in Qs 1 & 2 and 140 days in Qs 3 & 4. These are days allocated to work on audits that will then be reported back to Audit and Risk Committee in terms of completion and outcomes. Audit input in other areas such as Consultancy and Support, Fraud, Risk Management and Payment Verification will be reported on as an update is required.
31. This internal audit resource will be supplemented by our Co-source partners, Henderson Loggie who have already commended some audit work for us and are at debrief stage with the Cyber review. This is expanded under the Co-source section further in the paper.
32. We make an allowance of days within the audit plan for Corporate Support. We receive many queries and requests for support throughout the year and there are requests for auditors to provide, amongst other things, advice on pieces of work related to previous audits undertaken, often to support management or staff in the implementation of audit recommendations. This is an essential part of our relationship with staff and managers and key to being seen as a valued advisor within the board. This year has seen a focus on adding value and improvement, where the unique skills within the audit team are helping a number of functions to improve their working practices and the audit findings in a number of audits have helped to inform action plans created by the functions to drive forward their plan of work.
33. The Chief Internal Auditor has responsibility for ensuring delivery of the Audit Plan and achievement of the strategic aims of Internal Audit. In addition to this, work undertaken by the Chief Internal Auditor includes audit planning and risk assessments, reporting against the plan, policy review and consideration of associated audit implications, ongoing monitoring of audit outputs and quality, input in Payment Verification (PV) meetings and development of a PV assurance framework and completion of the annual Statement of Assurance. Attendance at meetings and events such as national audit and governance events and Counter Fraud Services meetings are also required, although as these meetings are mostly virtual these have less of an impact due to travel time being minimal.
34. The Chief Internal Auditor, in her role as Fraud Liaison Officer, carries out both proactive and reactive fraud work. It is anticipated that the focus of this work in the forthcoming year will include further review of the Proactive Fraud Plan and general Fraud awareness raising in line with the new Counter Fraud Standard.
35. There has been increasing pressure on the team to deliver on audits in the latter part of 2024/25 to deal with the back log of audit work that the current vacancies have placed on the completion of the audit plans. This has been compounded by the work that was undertaken within the team around the External Quality Assessment (EQA).

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36. Some work has been required around our audit methodologies and associated processes to ensure that they are compliant with the revised Internal Audit standards and the associated Application note this has been impacted by the more recent vacancy and has therefore not concluded to the point we had expected.
37. We have a very flat structure within Internal Audit and the Auditors provide support to the Chief Internal Auditor on initiatives and pieces of work that need to be taken forward as a team, which allows for development of their understanding of the requirements of Audit Standards.
38. The audit section maintains a strong focus on training and development. Audit time is also allocated to Personal and Audit Development. This allows for basics such as the completion of mandatory training and also other development as identified in each auditors' Personal Development Plan (PDP). An area which all members of the team have as an objective is to build relationships with staff and managers across the organisation to raise the profile and understanding of internal audit.
39. This development time increases the professionalism and competencies within the team ensuring development opportunities are maximised and that working practices are enhanced with input from current audit research and methodologies. The aim of this is that the standard of work undertaken is improved and therefore more robust assurances are gained from the audits with a higher standard of reporting of audit findings to management.
40. There will be many pressures on completion of the audit plan, however the audit days available are as a result of a pragmatic approach to planning for other demands and requirements over the forthcoming year.

### Co-sourced arrangements

41. Our recent EQA highlighted the following areas for consideration by the Audit and Risk Committee in relation to audit resourcing:
  - *Ensuring that the Audit and Risk Committee have full visibility of internal audit resources when approving the internal audit plan, and any in-year changes to the plan. The low non-pay budget for the function would benefit from being reviewed as this has remained static for several years.*
  - *Lack of career progression opportunities for the internal audit team may lead to staff turnover or difficulties recruiting.*
  - *A low non-pay budget impacts the CAE's ability to ensure that team members have appropriate training or to buy in external expert support. This could impact the ability of internal audit to deliver the assurance required.*
  - *Key person dependency for the CAE role, with no current formal succession plan.*
42. Subsequent to the EQA the board suffered a cyber-attack in February/March 2024 and in the following months it was agreed that an independent review of the

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board's response, recovery and learning from this should be undertaken. It was recognised that the audit function lacked the technical capabilities to carry out a review of this nature and therefore, as had been raised in the EQA, it was agreed that we look to use the vacancy at that time to provide the cyber audit work as well as support and resilience to the existing team.

43. The plan presented in this paper is based on a continuing model of recruiting to one of the vacant posts and using our co-source arrangement to support with the other audits and to provide additional capacity until this vacancy is filled.
44. This would also provide audit days that could cover more specialised audits, could provide training to the existing team and would support the Chief Internal Auditor and provide resilience to this role that cannot be provided from the existing team. The budget from the second vacant post could help to finance this and as we have entered into a contract with no commitment of spend, we would only draw down on the audits that we would want completed and remain within the overall budget for Internal Audit.
45. This approach has been discussed with the Director of Finance and will be subject to ongoing review to ensure that our audit provision remains as cost-effective as possible, whilst providing resilience to the function.
46. Discussions with Henderson Loggie have indicated that they could provide around 140 audit days over the course of 2025/26 which if used in full would still remain within our overall audit budget for this year due to our vacancies and slippage in recruiting to one of the posts.
47. The audit Plan days available for 2025/26 are therefore 362 days.

### Audit Plan Coverage

48. For information we have a number of audits the audits from the 2023/24 and 2024/25 audit plans that are still to be completed

**Table 1 – Previously approved audits**

Audit	Current status (April 2025)
A/13/24 - Sickness Absence	WIP – Delayed due to absence
A/15/24 - Information and Data Management	Scoping with Council colleagues
A/01/25 - Board Internal Control Framework	Started by previous auditor but not scoped
A/02/25 - Alcohol and Drug Partnership	At debrief stage
A/03/25 - Radiology Reporting	Started by previous auditor but not scoped
A/04/25 - Catering Provision	Currently at planning and scoping stage
A/05/25 - Volunteers - Recruitment, Management and Use	Started but now deferred at management request
A/06/25 - Income Recognition and Recovery	Not yet started
A/07/25 – Locums Processes	Currently underway
A/08/25 – Pressure Ulcers – Incidents and Learning	Currently at planning and scoping stage

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49. Following discussions with Henderson Loggie, they are undertaking the following audits:

- Locums Processes
- Board Internal Control Framework – financial focus (SLAs)
- Radiology Reporting
- Pressure Ulcers – Incidents and Learning

50. We are completing our audit on the Alcohol and Drug Partnership with the preliminary report being issued and also the Sickness Absence audit, which was impacted due to absence in the department, is being picked up again.

51. The Volunteers audit had been started but has been deferred at management request. The Catering audit is now progressing in its place.

52. The table below details the proposed audits for the first half of 2025/26 and highlights the rational for inclusion in the plan with a note of when the audit was last carried out and also the assurance level provided. .

**Table 2 – Risk Assessed Audit Plan coverage**

Audit	Rationale	Last audit and Assurance level
Property Transaction Monitoring	Mandatory audit Review of all property transactions in the previous financial year as per the Property Transaction Handbook.	2025 Significant
Estates – Contract Monitoring	Assurance over spend and compliance. Flagged by Counter Fraud Services as a higher risk area.	None No Assurance
Governance Reporting	To map assurance routes through a Directorate (GM area) This to be on a rolling basis – one area each 6 months e.g. W&Cs – MH – Acute etc	None No Assurance
Discharge Processes	This is our highest system pressure currently	None No Assurance
Risk Management	This is a core audit that we undertake on a 2-3 yearly basis.to be undertaken by Henderson Loggie towards end of Q2 to allow InPhase transition to be completed.	2023 Moderate

53. At this point in time there are many risks facing the Board and the proposed plan covers a range of audit areas with an aim to deliver independent assurances where they are most required.

54. The Chief Internal Auditor is also the Head of Audit for the Integration Joint Board (IJB). There is a need for integrated assurances with both the NHS and Council audit functions considering the impact of integration on the overall assurance provided, and the plan has been developed on this basis. The coverage above will

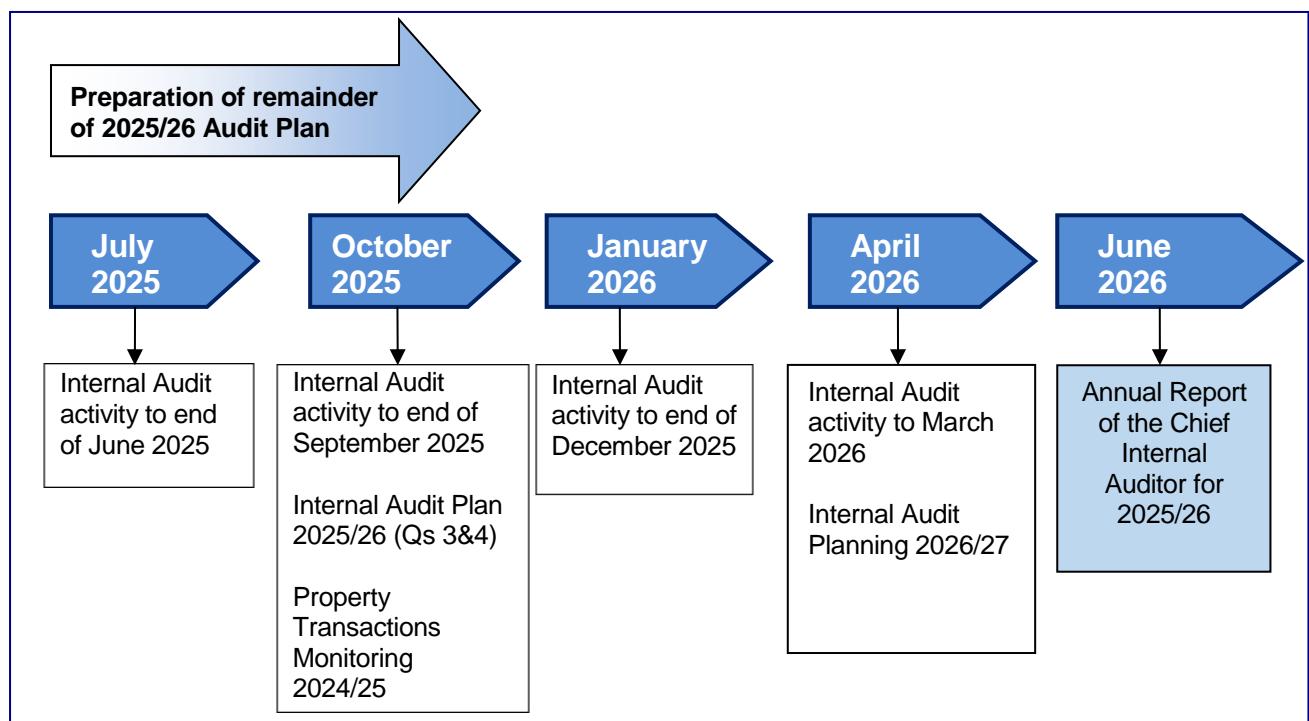
also provide assurances to the IJB Audit and Risk Committee and will be reported accordingly. This approach has previously been discussed with the Chief Officer and Chief Finance Officer for the IJB and has been endorsed by them.

55. In terms of the perception of overall assurance, this is an area of judgement, primarily of the Audit and Risk Committee and of the Accountable Officer who will use this as information that informs the annual Governance Statement. The format of the Audit Plan that is proposed is intended to allow adequate information on levels of assurance across wide areas of the Board that will enable this perception of assurance to be formed.
56. Where there is a limitation to the number of available audit days, it is essential that audits carried out are focussed on areas where greater assurance is required within the Board. There is also an ongoing aim to create efficiencies in the overall work that we undertake utilising tools such as data analytics.
57. Due to issues that may arise during the course of the year and emerging audit findings, it may be necessary to amend the audit programme, or the scope of individual assignments. It is proposed that significant changes will be brought to Audit and Risk Committee for prior approval, however where time may not allow for this, information will be brought to the next available Committee meeting on the nature of the change and the overall impact that this may have on the completion of the audit plan.

### **Reporting against the Plan**

58. The diagram below summarises the timings of the various reports which are taken to Audit and Risk Committee over the year.

**Fig 1: Audit Planning and Reporting Processes 2025/26**



59. Other reports will be brought to Audit and Risk Committee as necessary to update on relevant issues that may require attention. This is in addition to reporting on Fraud and related matters that may be required to be brought to the attention of Audit and Risk Committee.
60. At the end of an audit a report is issued to management which gives an overall assurance grading for the area reviewed. These are as follows:
  - Significant
  - Moderate
  - Limited
  - Unable to provide assurance
61. Limited Assurance audits and “Unable to provide assurance” reports will be brought back to Audit and Risk Committee where they will remain a standing agenda item until such time as Audit and Risk Committee feel they are assured on progress.
62. The Annual Report of the Chief Internal Auditor will include the Statement of Assurance used to inform the Governance Statement. This will also include information on the performance of the Internal Audit function in relation to the KPI’s set within the department.

### **Future Audit Plans**

63. It is intended through annual review of the Risk and Audit Universe that the Very High and High risks will be prioritised over future years, although it is apparent that there are a large number of audits that will never be covered.
64. The Audit Universe carries over 2000 potential days’ worth of audits, which demonstrates the requirement for a thorough risk assessment and linking into the Board Assurance map to ensure appropriate assurance is brought forward from the work that is undertaken. Audit and Risk Committee and the wider Board, need to consider where assurances come from in relation to the wide range of areas and processes within the Board that are not subject to Internal Audit scrutiny.
65. Audit planning will continue to move forward with half yearly plans to allow for flexibility and the opportunity to reflect changes across the board that impact on assurance requirements.
66. Any concerns in relation to resourcing the Audit Plan or changes that may impact on service delivery will be brought back to the Audit and Risk Committee for consideration.

### **Summary**

67. Internal Audit work will continue to be provided in accordance with an approved Internal Audit Plan and Audit Charter. Preparation of the plan and its subsequent approval by Audit and Risk Committee is in line with the Global Internal Audit

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Standards (GIAS), the UK Public Sector Application Note and the Scottish Government Audit and Assurance Committee Handbook. As set out in the GIAS, the focus of the internal audit strategy and plan should be built around a risk-based approach within the organisation which underpins and enhances its value.

68. An Audit Plan should provide sufficient coverage to achieve the objectives of Internal Audit, which are to provide an independent opinion on the effectiveness of risk management, internal control and governance processes within the Board and therefore the content of this audit plan will aim to give an adequate level of coverage to be able to provide sufficient assurance across all areas of governance for the first half of the year.
69. In terms of the perception of overall assurance, this is an area for judgement, primarily of the Audit and Risk Committee and of the Accountable Officer who will use this information to not only inform the Governance Statement, but to provide an overall view on risk management, control and governance on an ongoing basis.
70. The format of the audit plan that is proposed is intended to allow adequate information on assurances across wide areas of the Board that will enable this perception of assurance to be formed.



# **Internal Audit Charter**

## **2025-2026**

This Audit Charter sets out the purpose of the Internal Audit function within NHS Dumfries & Galloway and details the authority and responsibilities conferred by the Board on the Chief Internal Auditor.

## **Introduction**

1. This Audit Charter sets out the purpose of the Internal Audit function within NHS Dumfries & Galloway and details the authority and responsibilities conferred by the Board on the Chief Internal Auditor.

## **Purpose**

2. The purpose of the internal audit function is to strengthen NHS Dumfries and Galloway's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice and insight.

## **Internal Audit Mandate**

3. The Internal Audit function is established by the Board and operates under the authority granted through this Audit Charter, as approved by the Audit and Risk Committee. The Internal Audit function is authorised full, free, and unrestricted access to all functions, records, property, and staff relevant to the performance of audits and investigations. Internal Audit operates with full independence and objectivity in delivering assurance and advisory services designed to protect and enhance organisational value.
4. Internal Audit is empowered to perform assurance and advisory activities across all areas of NHS Dumfries and Galloway to evaluate the effectiveness of risk management, control, and governance processes.
5. This mandate provides the foundation for Internal Audit's independence, objectivity, and organisational positioning in accordance with the Global Internal Audit Standards.

## **Background and Requirements**

6. Internal Audit operates in accordance with the mandatory elements of the Global Internal Audit Standards (GIAS) issued by the Institute of Internal Auditors in 2024, and the Public Sector Application Note which came into effect from 1 April 2025.
7. Internal Audit will adhere to the mandatory elements of the *Global Internal Audit Standards*, as adopted by NHS Scotland, which define the principles and requirements for the professional practice of internal auditing. The Chief Internal Auditor will report periodically to the board and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

## Interpretation of Key Roles under the Global Internal Audit Standards (GIAS)

8. The Global Internal Audit Standards (GIAS) define key roles and responsibilities which must be clearly interpreted within the context of the organisation. The following interpretations apply to NHS Dumfries and Galloway:
  - The Board – For the purposes of the Internal Audit Charter and all audit-related activity, the term "the Board" as used in the Global Internal Audit Standards refers to the Audit and Risk Committee. This is consistent with the structure adopted across other NHS Boards in Scotland, where the Audit and Risk Committee is the designated body responsible for overseeing internal audit activity, including approving the internal audit mandate, audit plan, and ensuring audit independence.
  - Senior Management – In this context, "Senior Management" refers to the Chief Executive and Board Management Team of NHS Dumfries and Galloway. This group has primary responsibility for implementing and maintaining effective governance, risk management, and internal control systems and for engaging with the Chief Internal Auditor in relation to assurance planning and outcomes.
  - Chief Audit Executive – The role of "Chief Audit Executive", as defined by the Global Internal Audit Standards, is fulfilled by the Chief Internal Auditor. This individual must be professionally qualified and have the appropriate knowledge, skills, and experience to lead the Internal Audit function. The Chief Internal Auditor is responsible for ensuring conformance with the Global Standards, maintaining independence and objectivity, and delivering a high-quality assurance and advisory service to the Board and Senior Management.

## Purpose and Definition

9. The purpose of internal audit is to:

*"enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight".*

This purpose reflects Internal Audit's role in supporting NHS Dumfries and Galloway's ability to achieve its objectives through independent evaluation and improvement of risk management, control, and governance processes.

10. The *Global Internal Audit Standards (2024)* describe internal auditing as:

*"An independent, objective assurance and advisory activity that uses a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes."*

This definition reinforces Internal Audit's role in supporting NHS Dumfries and Galloway to deliver safe, effective, and sustainable services through robust assurance and continuous improvement.

## **Role and Scope of work**

11. Internal Audit provides its assurances to the whole of NHS Dumfries and Galloway, however it is not a substitute for, nor an extension of, good management. It remains the duty of management to operate an adequate system of internal control.
12. Internal Audit's remit covers the whole range of Board systems and internal controls established to:
  - Achieve the Board's objectives,
  - Ensure the economical and efficient use of resources,
  - Ensure compliance with established policies, procedures, laws and regulations,
  - Safeguard the Board's assets and interests from losses of all kinds including those arising from fraud, irregularity and corruption, and
  - Ensure the integrity and reliability of information and data.
13. Internal Audit will provide an opinion on the integrity and reliability of financial and other information provided to management and stakeholders, including information involved in decision-making within the Board.
14. Internal Audit will examine the arrangements by which decisions are made, monitored and reviewed and the application and understanding of policies within the organisation. It is not within the remit of Internal Audit to question the appropriateness of policy decisions other than to review how local policies and guidance sit within the context of national policy and legislation.
15. Internal Audit may also undertake consulting/advisory services. The nature and scope of this work will be agreed in advance to ensure that this is focussed on key areas to add value and this work will be allocated and undertaken to ensure that the independence and objectivity of Internal Audit is not impaired.
16. The Chief Internal Auditor undertakes the CIA role for the Integration Joint Board. There are no impairments to independence and objectivity in this role as this is an extension of the assurances that are provided in the NHS role.
17. The Chief Internal Auditor is the Fraud Liaison Officer for the board. This non-audit role does carry a risk of impairments to independence and objectivity in relation to how independent assurances are given over how the board manages fraud risks. This is managed through regular updates to Audit and Risk Committee and any impairments will be reported through quarterly and annual reporting to the committee.

## **Independence and Organisational Position**

18. The Chief Internal Auditor reports managerially to the Chief Executive, although there is a direct reporting line from the Chief Internal Auditor to the Audit and Risk Committee, which is independent of the Chief Executive and other Executive Directors. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the board, when necessary, without interference and supports the Internal Auditors' ability to maintain objectivity.
19. This allows a degree of independence in terms of personal objectivity to enable the Internal Audit role and duties to be performed in a manner which will allow professional judgement and for recommendations to be effective and impartial.

## **Authority and Access**

20. The Chief Internal Auditor has a right of access to the Chair of the Board and the Chair of Audit and Risk Committee, to bring matters forward as required that impact on the workings of the Board and its governance committees.
21. As referred to in the mandate, the Chief Internal Auditor shall be entitled, without necessarily giving prior notice, to request and receive:
  - access to all records, documents and correspondence, whether paper or electronic, relating to any financial or other relevant transactions, including documents of a confidential nature with the ability to take possession of documents should that action be required,
  - access at all reasonable times to any land, premises or employee of the Board,
  - the production or identification of any Board cash, stores or other property under the employee's control or within their area of responsibility, or
  - information concerning any matter under investigation or review.

22. Requests for information should be dealt with as a matter of priority especially where this is part of an investigation.
23. These powers and right of access are also delegated to individual auditors during the course of normal audit work or during specific investigations carried out under the instruction of the Chief Internal Auditor.

## **Reporting**

24. The Chief Internal Auditor will present an Annual Report to the Audit and Risk Committee, on the adequacy and effectiveness of the whole internal control system within the Board, and the extent on which it can be relied upon.

Specifically, the report will aim to provide confirmation that:

- adequate and effective internal controls were in place throughout the year,

- the Chief Executive as Accountable Officer has implemented a governance framework sufficient to discharge the responsibilities of this role, and
- the Internal Audit Plan has been delivered in line with the Global Internal Audit Standards and Public Sector Application note.

25. Internal Audit will undertake to produce a Preliminary Report within two weeks of completion of each audit, detailing audit findings and observations and making recommendations to minimise identified risks and address control weaknesses.

26. Managers are required to respond to the audit report within two weeks of issue stating their proposed action, with an identified responsible officer and timescale, for implementing these.

27. Once this response is received, a Final Report will be issued to management incorporating the agreed actions and timescales. The Final Report will also be issued to the Chief Executive and External Auditors and taken to the next Audit and Risk Committee meeting for information.

28. It is for management to determine whether or not to accept and implement audit recommendations, with an explanation of reasons for non-implementation being provided to Internal Audit where this will be shared with Audit and Risk Committee. This decision should be based on a full understanding of the risks identified in the audit process that may remain unmitigated if no action is taken.

29. Outstanding audit actions which are deemed to be of a higher risk, may be put onto the board's risk management system to allow management the opportunity to demonstrate how they are mitigating the identified risks.

30. All audit recommendations will be subject to a formal review of evidence provided, prior to closure of the agreed action. The implementation of audit recommendations through closure of management actions will be monitored and reported to Audit and Risk Committee with specific attention given to any major audit findings where action has been identified but has not been taken.

31. All audit recommendations will be considered for a formal follow up processes at a suitable point following their implementation. This is to determine whether the controls in place at the time of closure remain in place and effective on an ongoing basis.

## **Responsibilities**

32. The Chief Internal Auditor will:

- Maintain an audit strategy which details the high-level approach for delivery of Internal Audit and creation of the audit plan,
- Undertake an assessment of risks within systems of internal control,
- Formulate and gain acceptance of a risk-based audit plan to provide assurance to Audit and Risk Committee and the Board that systems of internal control are operating satisfactorily,

- Ensure sufficient, relevant and reliable evidence is obtained on which to examine and evaluate systems of internal control and on which to base conclusions and recommendations,
- Communicate findings, conclusions and recommendations arising from individual audit assignments and overall programmes, and
- Ensure that arrangements are made to facilitate the follow up of audit recommendations and monitor the effectiveness of any actions taken.

33. This will be enabled by:

- Providing leadership of the audit team,
- Managing available resources, financial and otherwise, to achieve audit objectives,
- Continually monitoring and reviewing the implementation of organisational, procedural and technical change to optimise working practices and staff development, and
- Identifying potential areas for quality improvement and ensure proposals are communicated to appropriate people.

34. All internal audit work will be undertaken with due professional care and in accordance with the Global Internal Audit Standards and Public Sector Application note.

## Resourcing

35. The Chief Internal Auditor will be selected and appointed by a panel chaired by a non-executive director, preferably the Chair of the Audit and Risk Committee. The Chair of the Audit and Risk Committee will approve the composition of the panel and Audit and Risk Committee will approve the appointment.

36. The Chief Internal Auditor will appoint appropriate individuals to ensure that skills, competencies, and professional experience align with the requirements of the Global Internal Audit Standards. The Chief Internal Auditor will also ensure that staff maintain professionalism and demonstrate competence through ongoing development and adherence to the IIA's Code of Ethics and Continuing Professional Development expectations.

37. Where a co-sourced internal audit partner is engaged to support delivery of the audit plan, the Chief Internal Auditor is responsible for overseeing the procurement, appointment, and ongoing performance management of the partner. This includes ensuring that the co-source provider has the necessary skills, experience, and professional standards to operate in conformance with the Global Internal Audit Standards and the requirements of NHS Scotland. The Chief Internal Auditor will retain accountability for the quality and integrity of all audit work undertaken, whether delivered in-house or through the co-source arrangement, and will ensure effective coordination, communication, and integration with the internal audit team.

38. The Chief Internal Auditor shall ensure:

- Individual and collective skills, competence, experience and qualifications are appropriate for the audits being performed,
- All internal audit work undertaken is properly supervised,
- Compliance with all relevant standards and codes of ethics as laid down by the Chartered Institute of Internal Auditors and NHSScotland, and
- All audit staff undertake training and development activities to enable them to progress their Personal Development Plans and demonstrate a commitment to personal and professional development to meet relevant CPD requirements and achieve personal and departmental objectives.

### **Audit Plan Scope and Coverage**

39. To enable achievement of Internal Audit objectives, the Chief Internal Auditor shall prepare and submit an annual risk-based audit plan for approval through the Audit and Risk Committee detailing the extent of audit cover proposed and will provide an indication of the audit planning approach and rationale that has been used and an indication of how this will be resourced.

40. The proposed audit coverage will be taken to Audit and Risk Committee for approval twice a year to ensure that audits are relevant to the board's most recent priorities and risks. This flexibility will allow for more meaningful input on the plan from management and Executive and Non-Executive Directors.

41. Audit will consider the adequacy of controls necessary within a sound governance framework. It will seek to confirm that management have taken the necessary steps within this framework to achieve the Board's objectives and manage the associated risks.

42. The Chief Internal Auditor will:

- Prepare and undertake a risk assessed audit programme based on both audit and management's perception of key risks which may impact on the achievement of Board objectives,
- Identify key processes on which it is proposed to provide assurance,
- Determine that systems of control operate to promote the most economic, efficient and effective use of resources,
- Evaluate those systems, identify inappropriate or inadequate controls, and recommend improvements in procedures or practices, and
- Report on results to management and Audit and Risk Committee.

43. The Chief Internal Auditor will liaise with the Board's External Auditors to minimise any duplication of audit effort and ensure that, although they are no longer required to place reliance on Internal Audit work, they are informed of the outputs from our work and assurances provided.

44. Internal Audit will coordinate its work with other assurance providers as much as is practicable. This will complement any support that is required around the creation of the Board Assurance Framework.

## **Quality Assurance and Improvement**

45. All internal audit work will be performed in accordance with the Global Internal Audit Standards, and documented in Internal Audit's local working practices and protocols. These ensure quality, consistency, and alignment with evolving best practice and set out the steps which Internal Audit will take to ensure that the audit process meets the requirements of Internal Audit, management, Audit and Risk Committee and the Board. These Audit protocols, which will be held within the Audit Manual, may be amended as required in line with internal auditing best practice, changes to internal auditing standards and management, governance and Audit and Risk Committee requirements.
46. The Chief Internal Auditor is responsible for implementing internal performance measures to monitor the effectiveness of the service and compliance with standards. Revisions to these measures will be approved through Audit and Risk Committee to provide a framework around which the performance of Internal Audit can be measured.
47. Internal Audit performance must be measured, monitored and reported through Audit and Risk Committee who will review, comment on and if considered satisfactory, approve the Internal Audit performance measures as required. In accordance with the Global Internal Audit Standards.
48. Internal Audit quality, including conformance with relevant Standards and internal audit independence, will be reported to the Audit and Risk Committee on a regular basis through the quarterly report which will offer the committee the opportunity to scrutinise and challenge the performance of the team.
49. Internal quality and performance reporting will be further supported by the five yearly External Quality Assessment which gives a formal view on the department's compliance with the Standards. This review is commissioned from out with the Internal Audit team to ensure that the assessor is independent of the department and there are no conflicts of interest.
50. The Chief Internal Auditor shall report managerially to the Chief Executive who will undertake the Chief Internal Auditor's annual development review on Turas.
51. The Chief Internal Auditor will also meet with the Chair of Audit and Risk Committee annually to consider and discuss individual and team performance.
52. The role of Internal Audit will be clearly communicated to managers to ensure that there is an understanding of the role of Internal Audit. Continual feedback from managers on audits undertaken will be monitored to identify opportunities for improvement in audit processes.
53. The Chief Internal Auditor will continually review the required skills and knowledge within the audit team to ensure that the team members demonstrate or are working towards the attainment of pre-agreed skills and competencies.
54. Continuous improvement will be embedded in everything that we do.

**Approved at Audit and Risk Committee on 28 April 2025**

**Signed:**

Chair of Audit and Risk Committee

Chief Executive

Chief Internal Auditor



# Internal Audit Strategy

2025-26

## Introduction

This Internal Audit Strategy outlines the vision, priorities and resourcing model for the Internal Audit function within NHS Dumfries and Galloway for 2025/26. It is aligned to the five domains of the Global Internal Audit Standards (GIAS) and positions Internal Audit as a forward-thinking, trusted partner in governance and assurance.



These key areas have been expanded upon to consider how the Internal Audit function provides an effective service that makes a difference within NHS Dumfries and Galloway and ultimately adds value. Alignment with the organisation's evolving assurance needs, focusing on skill development, resourcing strategies, data analytics, and stakeholder communication are key enablers to our success.

## DOMAIN I – Purpose of Internal Auditing

The Internal Audit function exists to **enhance and protect organisational value** by providing **independent, objective assurance, advice and insight**.

We strive to provide comprehensive assurance that supports the organisation's objectives, enhances operational efficiencies, and fosters an environment of robust risk management.

This audit strategy is rooted in the wider corporate aims and objectives of the Board and the tactical and operational objectives which help to support the achievement of these. This will ensure that the overall audit strategy will facilitate:

- The improvement of risk management, control and governance processes within the Board by providing management with assurances on the audit work undertaken and recommendations to support the enhancement of controls within the organisation, and
- The provision of an overall opinion each year on risk management, control and governance processes, to support the preparation of the Governance Statement.

## Internal Audit Vision and Mission

*Our **vision** is to be a proactive, data-driven and strategic assurance provider that strengthens governance and risk management across NHS Dumfries and Galloway.*

*Our **mission** is to support the achievement of the Board's objectives by delivering high-quality assurance that drives improvements and adds measurable value.*

## **DOMAIN II – Ethics and Professionalism**

The Internal Audit team operates in accordance with the Institute of Internal Auditors' Code of Ethics and upholds the Core Principles for the professional practice of internal auditing.

### **Ethical Culture**

We maintain the highest standards of integrity, objectivity, confidentiality, and competence. Any threats to objectivity, including those arising from non-audit roles (e.g. Fraud Liaison duties), are transparently reported to Audit and Risk Committee with safeguards in place.

### **Professionalism and Conduct**

As a team, we place a strong emphasis on continuing professional development. Through a structured learning and development approach, combining formal training, mentoring, and self-directed learning—we ensure that all auditors are equipped to meet the demands of a dynamic assurance environment. Soft skills, including critical thinking, communication and relationship management, are seen as integral to our effectiveness and will continue to be developed in parallel with technical capabilities such as data analytics.

## DOMAIN III – Governing the Internal Audit Function

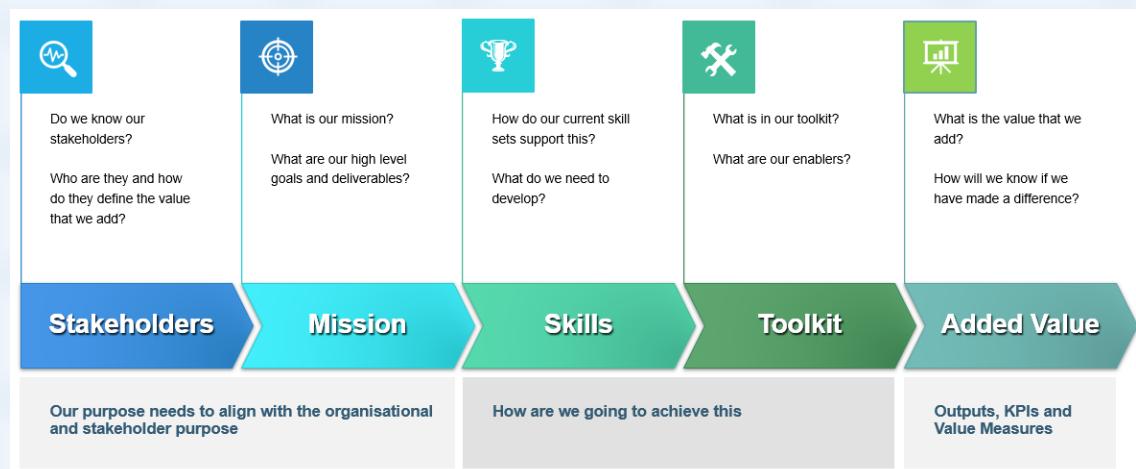
### Mandate and Organisational Role

Governance of the Internal Audit function is formally established through the **Internal Audit Charter**, which is approved by the Audit and Risk Committee. This Charter sets out the authority, reporting lines and responsibilities of Internal Audit and defines its position within the Board's assurance framework. Internal Audit has unrestricted access to all information, staff, and systems, and operates with organisational independence, reporting functionally to the Audit and Risk Committee and administratively to the Chief Executive.

This reporting relationship underpins the independence of the function and ensures that Internal Audit has the authority to escalate significant issues without hindrance.

### Stakeholder Engagement and Reporting

We are committed to maintaining strong relationships with our stakeholders, and we are taking forward a more structured approach to communication and engagement.



Over the coming year the following actions require to be undertaken to ensure that we consider the needs of our stakeholders.

- **Creation of a Communication Strategy**

We will formalise a communication strategy to ensure regular and open engagement with key stakeholders, including Audit and Risk Committee, Board Management Team, Non-executive Board members and management and staff across the system.

- **Engagement Activities**

This will include regular email updates, workshops, and feedback sessions to ensure stakeholders are informed and involved in the audit processes with the potential to support this with a Teams channel.

- **Reporting Enhancements**

To further develop changes to our reporting process to ensure that our reports are insightful and actionable.

## **Quality and Effectiveness**

In line with the requirements of the new Standards, the quality and effectiveness of the Internal Audit function will be monitored through our Quality Assurance and Improvement Programme. The programme incorporates internal performance monitoring, post-audit feedback, and regular reporting to the Audit and Risk Committee.

Our most recent External Quality Assessment identified several opportunities for improvement, including the development of a more comprehensive KPI framework and greater transparency over areas where audit coverage is limited due to resource constraints. These improvements are actively being implemented into our reporting framework and quality review processes.

## DOMAIN IV – Managing the Internal Audit Function

### What is in our Toolkit?

We will continue to improve upon our existing learning and development approach to further develop a continuous learning environment through a mix of training courses, CPD, self-directed reading and work-shadowing and mentoring. We will also explore the opportunity to partner with the Council to access training. As we have entered into a co-source arrangement, we will look at maximising any learning and development opportunities that may arise from this.

### Resourcing Model

The in-house team offers strong audit and governance skills, which have supported basic auditing needs up to now. However, recognised gaps include cybersecurity expertise and data analytics capacity. There have also been limitations in scaling up where we need to provide additional support and it has not been a resilient model in terms of succession planning.

Co-sourcing can provide access to specialised skills as required, help to support our workload at certain times of the year, and introduce specialist knowledge and access to practices and technologies that our small team might otherwise be unable to adopt. Consideration of the way forward needs to identify the areas where use of our co-source partners would be most beneficial and align with the Board's own needs at a given time.

There is a need to establish a core team to provide the majority of required audits and to supplement this with further support as required, therefore we will look to fill one of our vacancies this year

### Monitoring and Continuous Improvement

As per the improvement areas identified in our recent EQA we need to enhance our key performance indicators to ensure that they measure the efficiency and effectiveness of the Internal Audit function. Whilst we do measure some aspects of our performance, this needs to be enhanced to reflect the expectations of our stakeholders and to ensure transparency, especially where we are limited by our resources and are unable to deliver on the assurances that are required by the Board.

We have reintroduced post-survey feedback forms and to support continuous improvement a more formal process will be established whereby all our stakeholders have the opportunity to provide feedback on audit processes and outcomes, which is critical for ongoing improvement and to ensure that we are aligned to the Board's aims and objectives.

## DOMAIN V - Performing Internal Audit Services

### Annual Planning Processes

Our annual planning processes are aligned to the Board's corporate objectives and the risk profile captured within the corporate risk register and local governance arrangements. We adopt a dynamic risk-based planning approach, which enables us to prioritise assurance in areas of greatest significance and our 6-monthly plans allow us to remain responsive to emerging risks and shifts in the operating environment. While we aim to maintain a core programme of assurance over fundamental systems and processes, we retain the flexibility to adapt the audit plan in response to urgent developments, evolving risks, or changes in stakeholder priorities.

### Skills Analysis

The Internal Audit team possess strong auditing skills with strengths in risk management and governance processes. There is, however, a gap in our IT and data analytic skills which are proving increasingly vital within the current environment.

The evolving healthcare landscape, financial pressures and technological opportunities require us to develop skills to address these changes and enhance our capabilities in data analytics and cyber security. We need to consider where we cannot meet these requirements from within our current resource and be transparent around our limitations in these areas.

We will also build upon and enhance our soft skills such as critical thinking, relationship management and communication.

### Advancing Data Analytics

The use of data analytics is presently limited to basic data review and reporting through PowerBI.

We will review our current capabilities against what is required to support our audit and reporting processes moving forward. Where there are gaps, we will consider how best to manage these looking to our internal IT and Health Intelligence teams for support as well as considering where external support can be provided.

Over the next year we will review our capabilities in relation to predictive analytics and real-time audit capabilities. As well as exploring training with the Council we will also consider how sharing of experience and expertise within the NHS can be maximised, for example through contacts within the FTF Consortium.

## **Adding Value**

The ultimate objective of the Internal Audit function is to add measurable value to our organisation by focussing on three core areas of risk management, governance and operational efficiency. It is therefore important that we outline how we quantify and communicate the value added by what we do.

Our risk-based approach to our work identifies potential weaknesses and vulnerabilities where we then offer recommendations to strengthen processes and improve organisational resilience. By reinforcing our governance framework, we will ensure more effective oversight within the Board which is aligned with changing demands and best practice elsewhere.

## **Conclusion**

This strategy sets out the direction of travel for Internal Audit in NHS Dumfries and Galloway and provides the foundations to improve on our strengths and to allow for improvements in our processes. By adopting the measures within this strategy, we aim to not only fulfil our audit role, but to drive forward improvements in risk management, governance and supporting organisational processes.

## Appendix 4

Audit area	Risk Assessed Priority	Risk Appetite adjustment	Previous assurance level	Financial Year of Last Review
			No previous assurance	None
			Limited	Older
			Moderate	2021
			Significant	2022
			Comprehensive	2023
				2024
				2025
<b>Strategy</b>				
Strategic and Operational Planning	Very High	High	No previous assurance	None
Environmental Strategy and Policies	High	High	Limited	2023
<b>Governance</b>				
Board Governance and Decision Making - Structures	Very High	High	Moderate	None
Board Governance and Decision Making - Policy framework	Very High	Very High	Limited	2021
Governance Blueprint	High	Medium	Moderate	2022
Governance and Control Framework	Medium	Medium	Significant	Older
Risk Management	Medium	Medium	Moderate	2023
Control Environment and Control Structures	Medium	Medium	Significant	Older
Boards Internal Control Framework - Risk Management	Low	Low	No previous assurance	2025
Audit Scotland report actioning	Medium	Medium	Significant	Older
DL's and Scottish Government guidance	High	Medium	Moderate	Older
Delegated Authorities	High	Medium	Moderate	Older
Register of Interests & Gifts and Hospitality	Medium	Low	Moderate	2023
Integration Governance Framework	High	Medium	Moderate	Older
Performance Management and Reporting	High	Medium	Moderate	2021
Waiting Times - SG request	Medium	Low	Significant	Older
Local Delivery Plan monitoring and reporting	Medium	Low	Significant	Older
Quality Outcome Indicator monitoring and reporting	Very High	Very High	No previous assurance	None

Legal/Statutory				
Feedback Management	Medium	Medium	Significant	2020
Competitive Tenders and Quotations	High	Medium	Moderate	Older
DPA, GDPR and Caldicott Guardian	Low	Low	Moderate	2022
Freedom of Information	Low	Low	Significant	2023
Information Governance and Security (DL(2015)17)	Very High	Very High	Limited	Older
IT Security	High	Medium	Moderate	Older
<b>Property Transactions Monitoring</b>	Low	Low	Significant	2025
<b>Operations</b>				
Locums - Use and management	Low	Low	No previous assurance	2025
Emergency Planning and Civil Contingencies Act	Medium	Low	Moderate	2023
Business Continuity	High	High	Moderate	Older
Communication - Internal	Medium	Medium	Moderate	2022
Communication - External	Medium	Low	Moderate	2023
Internet and Intranet sites	High	High	No previous assurance	None
Energy and Utilities Management	Medium	Low	Significant	Older
Overseas Visitors - CEL 9(2008)	Low	Low	Significant	Older
IT Asset Management - Procurement/Inventory/Disposal	Medium	Medium	Moderate	Older
Stock Management	High	Medium	Moderate	Older
Stores and Stock Control - Theatre	Very High	Very High	Limited	Older
Stores and Stock Control - Supplies	Low	Low	Significant	Older
Stores and Stock Control - Pharmacy	Medium	Medium	Significant	Older
Out of Hours Service Pharmacy stock	Medium	Low	Moderate	Older
Stores and Stock Control - Equipment Bank - ICES	Low	Low	Significant	Older
Stores and Stock Control - Catering	High	High	No previous assurance	None
Annual Stock Taking process	Very High	High	Limited	Older
CSSD - Surgical Equipment decontamination process	Medium	Medium	Moderate	2022
Medical Physics - Equipment and Devices	Medium	Low	Significant	Older
Child Protection	Low	Low	Significant	2024

Accident and Emergency Departments	High	High	No previous assurance	None
Hospital Admissions	High	High	No previous assurance	None
Hospital Discharging	Low	Low	Significant	Older
Theatre Management	Very High	High	No previous assurance	None
Covid Vaccinations	Medium	Low	Significant	2022
Laboratories	High	High	No previous assurance	Older
Radiology and Diagnostics reporting	Low	Low	No previous assurance	2025
Speech and Language Therapy	High	High	No previous assurance	Older
Gaining and Recording of Informed Consent	Medium	Medium	Moderate	Older
Clinical Governance Framework	High	High	No previous assurance	None
Patients Discharged with Appropriate Medication	High	Medium	Moderate	Older
Incident Reporting, Management and Learning	Low	Low	Moderate	2024
Pressure Ulcers - Incidents and Learning	Very High	Very High	No previous assurance	2025
Capacity Management	Low	Low	Significant	Older
Safety Action and Hazard Warning Notice Implementation	Medium	Medium	Significant	Older
Outpatient Departments	High	High	No previous assurance	None
Hospital Cleaning	Low	Low	Significant	Older
Catering - Patients and Staff	Low	Low	No previous assurance	2025
Waiting Lists (prev audit Patient Access and Waiting Times)	Medium	Low	Moderate	2023
Volunteers	Low	Low	No previous assurance	2025
Mental Health Waiting Lists	Medium	Low	Moderate	2023
Blood Borne Virus Transmission	Medium	Medium	Moderate	Older
Out of Hours Service	Low	Low	Significant	2024
Medicine Management and Dispensing	Medium	Low	Significant	Older
Improvement Programmes - Patient Safety	High	Medium	Moderate	Older
Children's Ward Admissions	Low	Low	Moderate	2024
Dementia Standards	High	High	No previous assurance	Older
Patient Information	Low	Low	No previous assurance	2024
Interpretation and Translation	Low	Low	Moderate	2024

Long Term Care Arrangements	High	Medium	Moderate	Older
Community Engagement	Low	Medium	Moderate	2022
Health Inequalities	Low	Medium	Moderate	2022
Health Visiting	Medium	Low	Significant	Older
Morbidity and Mortality reviews	Medium	Low	Significant	Older
Emergency Dental Services	Medium	High	No previous assurance	Older
Francis Enquiry response	High	Medium	Moderate	Older
Alcohol and Drug Partnership	Low	Low	Moderate	2025
Adult Protection and Support	High	Medium	Moderate	Older
Services for Older People	Medium	Low	Significant	Older
Day Surgery Unit	Medium	Medium	Moderate	Older
Screening Programmes - Public Health	Low	Low	Significant	2023
Death certification documentation and processes	Low	Low	Significant	Older
Management of Cardiology Patient records	Medium	Low	Moderate	Older
Infection Control	Low	Low	Moderate	2024
Home Teams - Governance and reporting	Low	Low	Moderate	2023
Ward level controls	Medium	Medium	Moderate	2022
<b>Property</b>				
Review of Water Testing Processes	Low	Low	Significant	2021
Estates	Very High	Very High	No previous assurance	None
Estate Management	Very High	Very High	No previous assurance	None
Residences	High	High	Limited	2024
Security - Compliance with NHS Security Manual	Very High	Very High	Limited	2021
Vehicle Use	Medium	Medium	Limited	2024
Property Maintenance / Maintenance prioritisation	High	Medium	Moderate	Older
Vulnerability of Steam Supplies	Low	Low	Significant	Older
Installation of IT - FM considerations	Medium	Medium	No previous assurance	None
<b>Financial</b>				
Best Value	High	High	Moderate	Older

Authorised Signatories	High	Medium	Significant	Older
CRES schemes	High	Medium	Significant	Older
SLA Processes	High	High	Moderate	Older
Financial Governance	Low	Low	Significant	2021
Construction Industry Tax	Medium	Low	Moderate	Older
Changes to Board bank accounts	Low	Low	Comprehensive	Older
Financial Performance Management	Very High	Very High	No previous assurance	None
Capital Planning	High	High	No previous assurance	Older
Financial Controls - SFI's and Financial Operating Procedures	High	High	Moderate	Older
Financial Planning and Directorate Budgetary Control	Medium	Low	Significant	Older
Financial Ledger Maintenance	Low	Low	Significant	Older
Losses and Compensation	Medium	Medium	Moderate	2018
Budgetary Control - Ring Fenced Funding	High	High	Moderate	2018
Creditors - Accounts payable	Low	Low	Moderate	2024
Debtors - Accounts receivable	Low	Low	Significant	Older
Ledger Controls and Reconciliations	Low	Low	Significant	2018
Treasury Management	Low	Low	Comprehensive	Older
Income - Recognition and Recovery	High	Medium	Moderate	2025
Externals - activity monitoring	Low	Low	Moderate	2020
Financial transactions	Low	Low	Significant	2021
Payroll	High	High	Moderate	Older
Payroll: Overtime Review	Medium	Medium	Significant	Older
Payroll: Permanent Data	Low	Low	Significant	Older
Payments to Staff	Low	Low	Moderate	2023
Endowments	Low	Low	Significant	Older
Cash Controls/Petty Cash (prev incl Banking)	Low	Low	Significant	2023
Patients' Funds processes	High	High	Moderate	Older
Primary Care Claims	Medium	Low	No previous assurance	2024
Young Patients Family Fund	Medium	Medium	No previous assurance	2024

Travel and Subsistence claims	Medium	Low	Significant	Older
Patient's Travel Expenses	Low	Low	Significant	Older
Revenue Transactions - PFI	Low	Low	Significant	Older
Adults with Incapacity Act	Medium	Medium	Moderate	Older
Capital Assets	Low	Low	Significant	Older
<b>Commercial</b>				
Contract Management	Medium	Medium	Moderate	Older
Procurement	Medium	Low	Moderate	2023
Contract Monitoring - DGRI	Medium	Low	Moderate	2023
Laundry and Linen Services Contract Lanarkshire	Low	Low	Significant	Older
Waste Management	Medium	Medium	Moderate	Older
Transport	Medium	Medium	Moderate	Older
<b>People</b>				
Whistleblowing	Low	Low	Moderate	2023
Working Time Compliance	High	Medium	Moderate	Older
Recruitment processes	Low	Low	Moderate	2024
Pre-employment checking	Medium	Medium	Moderate	2022
Staff Wellbeing - Development and performance	High	Medium	No previous assurance	Older
Linking PDP's to Service Needs	Low	Low	Moderate	Older
Staff Engagement	Very High	Very High	No previous assurance	None
Locum Doctors - Use and Payment	High	Medium	Moderate	Older
Safer Staffing Bill	Low	Low	Moderate	2023
Nurse Bank	Very High	Very High	No previous assurance	None
Agency Staff	High	High	No previous assurance	None
Remote Working	High	Medium	Moderate	Older
Nurse Training	High	High	No previous assurance	None
Mandatory training	Medium	Medium	Moderate	Older
Staff Development - Recording of Training	Medium	Low	Moderate	Older
Health and Safety Policy and Procedures	Very High	Very High	Limited	Older

Medical Staff Management	Low	Low	Significant	Older
Use of Learning Funds	Medium	Medium	Moderate	Older
Nurse and Midwife Rostering and Work Patterns	Medium	Medium	Moderate	Older
Nurse Revalidation (incl midwifery and AHP's)	Medium	Low	Significant	Older
Leadership and Management Capacity	Medium	Medium	Moderate	Older
Absence/Attendance Management	Low	Low	Moderate	2024
Workforce Planning	Medium	Medium	Significant	Older
Diversity and Equality	Low	Low	Significant	Older
Consultant Succession Planning	Low	Low	Significant	Older
<b>Information</b>				
Information Integrity - (to support reporting, monitoring etc)	Very High	High	No previous assurance	None
Overreliance on Electronic Communication	Low	Low	Significant	Older
Records Management - Staff/Patients/Other	High	Medium	Moderate	Older
Medical Records	Medium	Medium	Moderate	Older
Use of Data and Information	Low	Low	No previous assurance	2024
Asset register System	High	Medium	No previous assurance	None
Information Governance	High	Medium	Moderate	Older
Information Security	Medium	Medium	Moderate	Older
<b>Technology</b>				
HR systems - eESS	Very High	Very High	Limited	Older
Digital Health and Care	High	Medium	Moderate	Older
Systems for Theatre Management	Low	Low	Significant	Older
Mobile Devices	Very High	Very High	Limited	Older
IT Project Management	Medium	Medium	No previous assurance	None
Contingency Planning for Systems/ Disaster Recovery	Low	Low	Significant	Older
Patient Administration Systems	Low	Low	Significant	Older
<b>Project/Programme risks</b>				
Sustainability and Modernisation Programme	Medium	Low	Significant	2022
Research and Development Governance	High	High	No previous assurance	None

Project and Change Management	Medium	Medium	Moderate	Older
Post Implementation Review processes	Medium	Medium	Moderate	Older
Project Appraisal	Medium	Low	Moderate	Older
New Hospital - Migration and Commissioning Plans	Very High	High	Moderate	Older
Commissioning	High	Medium	Significant	Older
External Contractors and Consultants	High	High	No previous assurance	None