
NORTH AYRSHIRE COUNCIL

14 November 2023

Audit and Scrutiny Committee

Title: Internal Audit Annual Update Report – North Ayrshire Integration Joint Board (IJB)

Purpose: To inform the Committee of the IJB's annual report for 2022/23 and the approved internal audit plan for 2023/24.

Recommendation: That the Committee notes the IJB annual report and approved internal audit plan.

1. Executive Summary

- 1.1 Section 21.7 of the North Ayrshire Integration Joint Board's Financial Regulations states: "The Integration Joint Board Chief Internal Auditor will submit an annual audit report of the Internal Audit function to the Chief Officer and the Performance and Audit Committee indicating the extent of audit cover achieved and providing a summary of audit activity during the year. As a minimum the annual audit report and Chief Internal Auditor's opinion will also be reported to the Audit Committees of the NHS Ayrshire & Arran Board and North Ayrshire Council".
- 1.2 The remit of the IJB's Performance and Audit Committee (PAC) includes the review of the overall internal control arrangements of NAIJB. The IJB annual report for 2022/23 and the proposed internal audit plan for 2023/24 were provided to the PAC on 23 June 2023.
- 1.3 The annual report and audit plan will also be provided for information to the Audit and Risk Committee of NHS Ayrshire and Arran on 16 November 2023.

2. Background

Annual Report 2022/23

- 2.1 The 2022/23 IJB internal audit plan was approved by the PAC in June 2022 and included a review of the IJB's arrangements towards community engagement. This audit has been finalised and the findings are reported elsewhere on the agenda for this meeting. Overall, reasonable assurance was obtained with regard to community engagement in North Ayrshire Health and Social Care Partnership and compliance with the National Standards for Community Engagement.

- 2.2 The opinion on the control environment of the IJB is also influenced by the audit findings relating to the key systems of North Ayrshire Council and NHS Ayrshire and Arran and by relevant audit work within service areas that are part of the Health and Social Care Partnership. The annual report on audit work within North Ayrshire Council was presented to the Audit and Scrutiny Committee of the Council on 30 May 2023. The annual report for NHS Ayrshire and Arran was presented to the Audit and Risk Committee of the NHS on 10 May 2023.
- 2.3 Based on the audit work carried out in the IJB and relevant work carried out in the parent bodies, my opinion is that reasonable assurance can continue to be placed on the adequacy and effectiveness of the IJB's systems of governance, risk and internal control.

Internal Audit Plan 2023/24

- 2.4 The internal audit plan for 2023/24 was approved by the PAC on 23 June 2023. The IJB has its own audit plan which includes 25 days drawn from the Internal Audit service of North Ayrshire Council and 10 days from NHS Ayrshire and Arran.
- 2.6 Within the 25 days allocated by North Ayrshire Council, 10 days have been set aside to fulfil the IJB Chief Internal Auditor role; this will include preparing reports for the IJB, attending meetings and providing training and support to members of the IJB Performance and Audit Committee.
- 2.7 The remaining 15 days were left unallocated, for the approval of the PAC. It was agreed that the 15 days will focus on the IJB's workforce planning arrangements. Work has now commenced on this assignment.
- 2.8 NHS Ayrshire & Arran have recently appointed new internal auditors, Azets, who will focus their 10 day allocation on delayed discharges.

3. Proposals

- 3.1 It is proposed that the Committee notes the North Ayrshire Integration Joint Board annual report for 2022/23 and the approved internal audit plan for 2023/24.

4. Implications/Socio-economic Duty

Financial

- 4.1 None.

Human Resources

- 4.2 None.

Legal

- 4.3 None.

Equality/Socio-economic

4.4 None.

Climate Change and Carbon

4.5 None.

Key Priorities

4.6 The work of Internal Audit helps to support the efficient delivery of the IJB's strategic priorities.

Community Wealth Building

4.7 None.

5. Consultation

5.1 In preparing the draft IJB audit plan, consultation has taken place with the Director and the Chief Finance and Transformation Officer of the North Ayrshire IJB and with the internal auditors of the East and South Ayrshire Integration Joint Boards.

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For further information please contact **Laura Miller, Senior Manager (Audit, Fraud, Safety and Risk)**, on **01294 324524**.

Background Papers

None.