



REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 31 AUGUST 2023

SUBJECT: INTERNAL AUDIT SECTION - UPDATE REPORT

BY: CHIEF INTERNAL AUDITOR

1. REASON FOR REPORT

1.1 Committee is asked to consider the contents of this report; seek clarification on any points noted and otherwise note the report..

2. RECOMMENDATION

2.1 **The Audit, Performance and Risk Committee is asked to consider and note this audit update.**

3. BACKGROUND

3.1 Public Sector Internal Audit Standards (PSIAS) require the Chief Internal Auditor to prepare and present reports to committee on internal audit's activity relative to the audit plan and on any other relevant matters.

4. KEY MATTERS RELEVANT TO RECOMMENDATION

Audit Plan 2023/24

4.1 It is pleasing to report that the Internal Audit Section is progressing with completing the Audit Plan for 2023/24. An audit to review the system for administering the disabled parking permits, also known as Blue Badges has been completed. Fieldwork is progressing with the review of the Occupational Therapy Services Stores. This audit used the Chartered Institute of Public Finance Accountants audit programme as the basis to review the systems and controls. The audit of the commissioning and delivery of social care services to children has also been started. This review will compliment the audit undertaken of the adult social care commissioning service that a private firm of auditors completed in 2022/23.

Follow Up Reviews

4.2 Internal Audit reports are regularly presented to elected members detailing not only findings but also the responses by management to the recommendations with agreed dates of implementation. Internal Audit will also undertake follow

up reviews to evidence the effective implementation of these recommendations. Please see detailed the following completed follow up review:

Business Continuity

- 4.3 An audit review was undertaken of the management arrangements for Business Continuity. Business Continuity Management concerns how potential incidents are identified and how the risk is managed to ensure the Service can continue delivering essential services in an emergency or during a disruption of normal day-to-day activities. The follow up review found that several recommendations had not been fully implemented. However, with the appointment last year of a part time Business Continuity and Risk Management Officer, this has facilitated progress to further develop business continuity arrangements within Services. Revised implementation dates for the recommendations have been agreed. The Follow Up Report is given in **Appendix 1**.

5. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Plan “Partners in Care 2022 – 2032”

Internal audit work supports good governance and assists in securing appropriate systems of internal control.

(b) Policy and Legal

The internal audit service is provided in terms of paragraph 7:1 of the Local Authority Accounts (Scotland) Regulations 2014, and there is a requirement to provide a service in accordance with published Public Sector Internal Audit Standards.

(c) Financial Implications

No implications directly arising from this report.

(d) Risk Implications

Audit reports highlight risk implications and contain recommendations for management to address as a means of mitigating.

(e) Staffing Implications

No implications directly arising from this report

(f) Property

No implications.

(g) Equalities/ Socio Economic Impacts

No implications.

(h) Climate Change and Biodiversity Impacts

None directly arising from this report.

(i) Directions

None arising directly from this report.

(j) Consultations

There have been no direct consultations during the preparation of this report.

6. CONCLUSION

6.1 This report provides committee with an update on internal audit work progressed in the latest review period.

Author of Report: Dafydd Lewis, Chief Internal Auditor
Background Papers: Internal Audit Files
Ref: mijb/ap&rc/31082023