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**REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 28 MARCH 2019**

**SUBJECT: NHS GRAMPIAN: INTERNAL AUDIT REPORTS**

**BY: CHIEF INTERNAL AUDITOR**

**1. REASON FOR REPORT**

1.1. To inform the Committee of the outcomes from two recent internal audit reports prepared by PriceWaterhouseCoopers, the appointed Internal Auditor for NHS Grampian.

**2. RECOMMENDATION**

**2.1 It is recommended that the Committee considers and notes the findings and recommendations from the internal audit reports.**

**3. BACKGROUND**

3.1. PriceWaterhouseCoopers has been contracted by NHS Grampian to provide internal audit services, and in terms of this engagement undertakes a number of audit projects annually in line with an agreed audit plan.

3.2. The audit outcomes in the form of audit reports are considered by NHS management and its audit committee, however, it has been agreed that the audit reports may be shared with the three north east Integration Joint Boards (IJBs) to the extent that they may be of interest/relevance to these bodies.

3.3. The recently completed audits cover:

- Health and Safety Governance (**APPENDIX 1**); and
- Unscheduled Care Discharge Process (**APPENDIX 2**).

3.4. Recommendations in the audit reports are graded low, medium, and high. The Health and Safety Governance review highlighted one medium recommendation relating to the Terms of Reference for the NHSG Senior Leadership Team covering this topic. Management in response agreed to review the role and remit of the Senior Leadership Team.

3.5. The Unscheduled Care Discharge Process audit involved an audit visit to Dr Gray's hospital to look at how health staff and social care staff interact to coordinate the discharge process. From the audit two medium risk issues were highlighted, one recommendation being that a draft 'Patient Discharge from Hospital' protocol be finalised, and the second related to ensuring consistency in the process for recording, updating and interpreting Estimated Dates of Discharge for all patients. Both recommendations were accepted and actions agreed to have these implemented.

#### **4. KEY MATTERS RELEVANT TO RECOMMENDATION**

4.1. Internal audit reports prepared on behalf of NHS Grampian where these have links to the work of the IJB provide additional assurances that can be relied on when concluding on the overall effectiveness of governance and control systems within Health and Social Care.

#### **5. SUMMARY OF IMPLICATIONS**

**(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Commissioning Plan 2016 – 2019**

No direct implications.

**(b) Policy and Legal**

No direct implications.

**(c) Financial implications**

No direct implications.

**(d) Risk Implications and Mitigation**

Risk issues arising in the audit projects completed will be mitigated by management implementing the audit recommendations.

**(e) Staffing Implications**

No direct implications.

**(f) Property**

No direct implications.

**(g) Equalities/Socio Economic Impact**

An Equality Impact Assessment is not required because there is no change to policy as a result of this report.

**(h) Consultations**

There have been no consultations in respect of this report.

**6. CONCLUSION**

**6.1 Committee is asked to note the outcomes from the two audits prepared by PricewaterhouseCoopers on behalf of NHS Grampian**

Author of Report: Atholl Scott  
Background Papers: PwC audit reports  
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