

Midlothian Integration Joint Board Audit and Risk Committee



Thursday 5 September 2019, 2.00pm

MIJB Recommendations Internal Audit Follow-Up Review Completed Actions

Item number:	5.4
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Executive summary

The purpose of this report is to provide information on Internal Audit actions flagged as completed and confirm the adequacy of the new internal controls and governance of the Midlothian Health and Social Care Integration Joint Board (MIJB).

The Midlothian IJB Audit and Risk Committee is therefore asked to consider the progress made by Management in implementing Internal Audit recommendations to improve internal controls and governance of the Midlothian Health and Social Care Integration Joint Board.

MIJB Recommendations Internal Audit Follow-Up Review Completed Actions

1 Purpose

- 1.1 The purpose of this report is to provide information on Internal Audit actions flagged as completed and confirm the adequacy of the new internal controls, risk management and governance arrangements of the Midlothian Health and Social Care Integration Joint Board (MIJB).

2 Recommendations

- 2.1 Midlothian IJB Audit and Risk Committee is therefore asked to consider the progress made by Management in implementing Internal Audit recommendations to improve internal controls, risk management and governance arrangements of the Midlothian Health and Social Care Integration Joint Board.

3 Background and main report

- 3.1 Internal Audit reports include a section with management actions where recommendations are made to improve upon the existing internal controls, risk management and governance arrangements. These recommendations, following agreement with MIJB Management, are endorsed by the MIJB Audit and Risk Committee and are then updated by Internal Audit to the Council's performance management system Pentana Performance with a target completion date set.
- 3.2 MIJB Management are responsible for acting on the recommendations by the agreed due date and when complete, closing the recommendation on Pentana Performance system. The Internal Audit plan includes follow up activity in relation to recommendations made and looks at completed recommendations to determine whether they had been implemented satisfactorily and thus give assurance over the ongoing improvement of internal control, risk management and governance arrangements.
- 3.3 Since May 2018 a further 9 recommendations have been completed by MIJB Management which is good progress. These were tested by Internal Audit as part of the follow-up process and these were all found to have been completed satisfactorily with evidence of improved internal controls and governance arrangements, and reduced risk.
- 3.4 A summary is attached at Appendix 1 which details the completed MIJB Internal Audit recommendations including notes from Pentana system.
- 3.5 A further follow-up report will be presented in December 2019 on progress with the remaining 7 MIJB Internal Audit recommendations.

4 Policy Implications

- 4.1 There are no direct policy implications arising from this report.

5 Equalities Implications

- 5.1 There are no direct equalities implications arising from this report.

6 Resource Implications

- 6.1 There are no direct resources implications arising from the proposals in this report.

7 Risk

- 7.1 The recommendations made by Internal Audit are directly related to reducing the level of risk that the MIJB is exposed to. These recommendations were raised to reduce governance, financial, reputational and strategic risks.

8 Involving people

- 8.1 The MIJB Chief Officer, Chief Finance Officer and Integration Manager have been involved in progressing the implementation of the Internal Audit recommendations and have reviewed this report in advance of its consideration by MIJB Audit and Risk Committee.

9 Background Papers

- 9.1 Two follow-up audit recommendations reports are presented to the MIJB Audit and Risk Committee each year in accordance with the approved MIJB Internal Audit Annual Plan 2019/20.

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