

APPENDIX

	Risk Title / Description	Owner Manager	Framework / Strategy / Output Required	Inherent Risk Exposure	Current Risk Level	Clinical, Care & Prof. Governance Domain(s)	Internal Audit coverage 2018-19
				L = Likelihood C = Consequence			
1	CORPORATE GOVERNANCE The inability to establish efficient and effective structures and arrangements required for the partnership will lead to a risk of the partnership being unable to function effectively	R Packham J Smith	Corporate Governance Arrangements and Self- Assessment Framework Organisational Structure Risk Register and management arrangements Audit and Performance Committee role and remit Hosted Services framework for service delivery System for performance appraisal Performance Management framework	L= 5 C= 5 <u>25</u>	L= 3 C= 4 <u>12</u>	ALL	Included? Yes <u>Rationale</u> Risk management originally included within 2017/18 Internal Audit plan with systems of risk management currently under review. Performance Management is a key aspect of the IJB's operations and is now at a stage of development where Internal Audit Input would be appropriate. Capacity to provide ad hoc advice on systems of governance, audit and Performance committee terms of reference etc

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2	CLINICAL, CARE & PROFESSIONAL GOVERNANCE The inability to deliver locality structures underpinned by robust standards and professional codes of practice results in a risk of failure to deliver reliable, safe and effective health and social care in all settings, resulting in harm or deterioration to service users	R Packham E Devine V Johnson	Performance Management framework Organisational Development framework Clinical, Care & Professional Governance Framework Risk Management Strategy Adverse Event Management Complaints Management Adult Support & Protection Framework Care & Professional Governance Forum terms of Reference	L= 5 C= 5 25	L= 3 C= 4 12	ALL	Included? As follow-up Rationale Internal Audit Report PK07-17 highlighted a number of areas relating to Clinical and Care Governance, including those in relation to hosted services, which will be followed up this year to ensure actions have been implemented and to take into account events subsequent to the issue of that report.

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3	STRATEGIC PLAN There is a risk that a failure to implement the aims and priorities in the strategic plan will lead to failure to meet the needs and challenges of our communities, reputational damage and unsustainable future services.	R Packham L Cameron	Strategic Plan Large Hospital Services Plan Joint Transformation Programme	L= 4 C= 5 <u>20</u>	L= 3 C= 5 <u>15</u>	ALL	Included? No <u>Rationale</u> Included within the 2017/18 Internal Audit Plan
4	EFFECTIVE FINANCIAL MANAGEMENT Failure to develop and implement a balanced financial plan will lead to a risk of unsustainable services and create a barrier to the necessary transformations.	R Packham J Smith	Financial Plan Joint Transformation Programme Performance Management framework 3 Year Financial Strategy	L= 5 C= 5 <u>25</u>	L= 4 C= 4 <u>16</u>	ALL	Included? No <u>Rationale</u> Last year before full risk sharing agreement. To be considered for 2019/20 plan.

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5	STAKEHOLDER ENGAGEMENT AND PARTNERSHIP WORKING There is a risk of failure to engage effectively and timeously regarding key service developments which will lead to a risk of reputational damage and unnecessary delay.	R Packham TBC	Organisational Development framework Hosted Services framework for service delivery Community Engagement & Participation Framework Communications Framework	L= 5 C= 5 <u>25</u>	L= 3 C= 2 <u>6</u>	ALL	Included? No <u>Rationale</u> Aspects of Stakeholder Engagement included within the 2017/18 PKC IJB Internal Audit Plan as part of the review of Strategic Planning.
6	HEALTH EQUITY There is a risk that a failure to prioritise health equity issues in all decision making will result in an inability to reduce the health equity gap	R Packham L Cameron	Public Health Framework	L= 4 C= 5 <u>20</u>	L= 3 C= 5 <u>15</u>	Promotion of equality & social justice	Included? No <u>Rationale</u> Aspects of Health Equity included within the 2017/18 PKC IJB Internal Audit Plan as part of the review of Strategic Planning.

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7	INFORMATION GOVERNANCE & SHARING Inability to efficiently and effectively share information at patient level with partners will lead to a risk of harm, duplication and inefficiencies.	R Packham D Fraser	Information Sharing Protocol	L= 5 C= 5 <u>25</u>	L= 3 C= 5 <u>15</u>	Information Governance	Included? Yes <u>Rationale</u> Information governance Records management and FOI are important areas albeit given that most information is held by the parties, reliance will need to be placed on their information governance systems. Whilst GDPR is included within both parties' Internal Audit Plans, some work will be required to ensure that appropriate processes are in place within the IJB and that appropriate assurances are received from the parent bodies.

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8	WORKFORCE DEVELOPMENT & STAFF GOVERNANCE Inability to develop and sustain our workforce creates a risk of unsustainable services	R Packham J Foulis	Organisational Development framework Hosted Services framework for service delivery Workforce Strategy	L= 5 C= 5 <u>25</u>	L= 4 C= 4 <u>16</u>	Professional Regulation and Workforce Development	Included? No <u>Rationale</u> Workforce planning and monitoring was included within the 2017/18 NHS Tayside Internal Audit plan and is included within the 2018/19 PKC Interna Audit Plan.
9	CAPACITY AND FLOW Inability to adapt and improve existing models of care and patient flow will lead to a risk that patients are not being cared for at the right place at the right time, by the right person	R Packham E Devine D Fraser	Delayed Discharge Action Plan P&K RIE Improvement Plan Joint Transformation Programme	L= 5 C= 5 <u>25</u>	L= 4 C= 4 <u>16</u>	Patient, service user/ carer & staff Experience Patient, Service user Carer and Staff Safety	Included? No <u>Rationale</u> Delayed Discharge action plan reviewed in Audi PK06/17.

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10	LOCALITY DEVELOPMENT Failure to develop effective locality working will lead to a risk that people will not receive care in line with the principles of the integration of Health & Social Care	R Packham E Devine D Fraser	Locality Working Arrangements Locality Structures	L= 5 C= 5 <u>25</u>	L= 3 C= 5 <u>15</u>	ALL	Included? No <u>Rationale</u> This is an area in progress and would best be reviewed once settled arrangements have been in place and operating for a period sufficient to allow meaningful assessment.

Internal Audit Assignments:

Service	Division	Title	Indicative Scope	Corporate Objective	Internal Audit Priority rating	Total days	Quarter
Corporate & Democratic Services	Human Resources	Payroll	To provide assurance on the accuracy and integrity of payroll	All	Medium	20	3
Corporate & Democratic Services	Human Resources	Workforce Planning	To review arrangements in place throughout the Council to ensure that there are plans for a sustainable workforce	All	High	30	2
Corporate & Democratic Services	Finance Division & IT	Review of Internal Controls following a Significant Fraud in another Council.	To review internal controls in place within Finance and IT following their review of vulnerabilities resulting from the significant fraud in another Council.	All	High	20	2
Corporate & Democratic Services	Finance Division	Sales Ledger	To provide assurance on the adequacy and effectiveness of the control environment for the raising, amendment and payment of sales ledger invoices.	All	High	20	3
Corporate & Democratic Services	Legal & Governance Services	General Data Protection Regulation	To provide assurance over the arrangements in place throughout the Council for compliance with GDPR	All	High	20	4
Corporate & Democratic Services	Strategic Commissioning	Management of Contracts	To review arrangements in place within Service to manage contracts.	All	Medium	25	2
Corporate & Democratic Services	Community Planning	Local Action Partnerships	To review the adequacy of the partnerships in delivering local priorities.	All	Medium	20	4

Appendix A - PKC Internal Audit Plan

Service	Division	Title	Indicative Scope	Corporate Objective	Internal Audit Priority rating	Total days	Quarter
Corporate & Democratic Services	Corporate IT & Revenues	Further Follow Up of Financial Assessment & Charging	To continue to follow up actions arising from 16-07 Internal Audit Report and to ensure that arrangements in place have been sustained.	4	High	15	4
Education & Children's Services	Education Services	Residential Services	To provide assurance over the revised arrangements for residential placements.	1,2,4	Medium	25	3
Education & Children's Services	Education Services	School Estate Strategy	To provide assurance on the arrangements in place to ensure that the Council has adequate planning for the school estate.	2	High	25	2
Housing & Environment	Regeneration	Tay Cities Deal	The scope for this audit will be agreed nearer the towards the end of 2018.	3,5	Medium	20	4
Housing & Environment	Economic Development	LEADER	To undertake an audit of LEADER	3, 5	High	15	3
Housing & Environment	Property Planning	Carbon Reduction Commitment & Climate Change	To ensure that the Council is complying with the initiatives for carbon reduction and climate change	5	Medium	20	3
Health & Social Care	Social Care	Carers Act	To review the adequacy of arrangements in place for the implementation of the Carers Act	4	Medium	20	4
Corporate	Various	Welfare Reform	To ensure that the Council has an understanding of the impact of Welfare Reform on Services	1,3,4	High	20	2 & 3
Total days allocated to traditional audit activity						315	

NHS Tayside Operational Internal Audit Plan 2018-2019

<u>Reference</u>	<u>Description</u>	<u>Scope</u>
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AUDIT PROCESS

T	1	19	Audit Risk Assessment & Planning	Audit Risk Assessment & Operational Planning
T	2	19	Audit Management & Liaison with Directors	Audit Management, Liaison with Directors of Finance and other Officers
T	3	19	Liaison with External Auditors	Liaison and co-ordination with External Audit
T	4	19	Audit and Performance Committee	Briefings, preparation, attendance and action points
T	5	19	Clearance of Prior Year	Provision for clearance and reporting of 2017-2018 Audit Reports

CORPORATE GOVERNANCE

Accountability and Assurance

T	6	19	Annual Internal Audit Report	CIA's annual assurance to Audit and Performance Committee
T	7	19	Governance Statement	Preparation of portfolio of evidence to support governance statement
T	8	19	Interim Review	Overall assessment of adequacy & effectiveness of the framework of internal control
T	9	19	Audit Follow-up	Review of the audit follow-up mechanism & selective examination

Control Environment

T	10	19	Code of Corporate Governance (SOs, SFIs and SoD)	Contribution to Governance Review Group
T	11	19	Board, Operational Committees and Accountable Officer	Attendance at Board meetings
T	12	19	Policies and Procedures	Identification, review, approval, communication and implementation of policies

Risk Management

T	13	19	Staff and Patient Environment	Overall assurance mechanisms for risk 28 - Health
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Appendix B - NHS Tayside Internal Audit Plan

				Safety
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Sustainability

T	14	19	Environmental costs	Final review of CRC targets
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HEALTH PLANNING

Health Plan

T	15	19	Three Year Transformation Plan	Review of key programme management controls operating over the Transformation Plan as highlighted within T08/18
T	16	19	Improvement, innovation and operational planning	Review of specific projects
			<i>Service Monitoring</i>	
T	17	19	Organisational Performance Reporting	Review of implementation of performance reporting improvements recommended in T08/18
T	18	19	Organisational Performance Management	Specific review of CAMHS service
			<i>Effective Partnerships and Integrated Care</i>	
T	19	19	Health and Social Care Integration	Working with local authority partners to deliver IJB Internal Audit Plan ongoing review of Health Board HSCI risk and associated controls

CLINICAL GOVERNANCE

Patient Safety

T	20	19	Medical Equipment and Devices	Review of restructure of Medical Equipment groups following Internal audit recommendations
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FINANCIAL ASSURANCE

Accountability

T	21	19	Fraud Liaison Officer duties	Deputy Fraud Liaison Officer duties including reporting to Audit and Performance Committee, annual fraud checklist, responding to risk assessment
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Use of resources

T	22	19	Savings programme	Review of new arrangements to identify, deliver and report on recurrent and non-recurrent savings
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FINANCIAL MANAGEMENT

T	23	19	Financial Planning	Review of 2017/18 Strategic Financial Planning process to identify areas for improvement for 2018/19.
T	24	19	Financial Management	Budgetary control; reporting, remediation and data accuracy

CAPITAL INVESTMENT*Capital Strategy*

T	25	19	Property Management Strategy	Property strategy to support organisations strategies and priorities: purchase, disposal and maintenance.
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Capital and Property

T	26	19	Contract Management	Project appraisal, pre-contract arrangements, contract management and post implementation review
T	27	19	Property Transaction Monitoring and Property disposals	Post Transaction Monitoring, Efficient effective planning for property disposal

Capital Finance

T	28	19	Asset control	Recording, identification and monitoring of assets.
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TRANSACTION SYSTEMS

T	29	19	SSPS	
T	30	19	Ordering, Requisitioning & Receipt	Purchasing and requisitioning
T	31	19	Service contract expenditure	Contracts for services received including arrangements for PFI/PPP and the 3rd sector
T	32	19	Service Contract income	Identification, monitoring and financial control of contracts for services provided

ENDOWMENT FUNDS

T	33	19	Endowment Funds/Patients funds	Operation of endowment committee and compliance with national endowment guidance.
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INFORMATION GOVERNANCE*Information Governance Standards*

T	34	19	Information Assurance/Information Security Framework	Implementation of NHSScotland information security policy framework including ICT Asset Security, e-health Business Continuity and Disaster Recovery
			<i>eHealth</i>	
T	35	19	eHealth Strategic Planning and Governance	Alignment of eHealth strategic plan with the Board's clinical strategy and transformation programme, the National eHealth Strategy. Review of supporting governance processes.
T	36	19	eHealth Project Management, Development, Procurement, Implementation and Training	eHealth Project Management and procurement processes including planning and implementation stage of eHealth projects, learning from previous experience

CONTINGENCY*Contingency*

T	37	19	Departmental Reviews	Review requested by management, focused on rostering within support and admin services as well as medical staffing
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