

Orkney IJB – Internal Audit Reporting Protocol

Introduction

The Chief Internal Auditor for OIC has been appointed as the Chief Internal Auditor for the Orkney IJB. It has been agreed that Scott-Moncrieff, as the internal auditor of NHS Orkney, will provide support to the IJB Chief Internal Auditor to deliver the Orkney IJB internal audit plan.

In the new integrated environment, there may be a need to share internal audit outputs that have wider relevance beyond the organisation that commissioned the audit. It is important that this sharing of information happens in a controlled manner to facilitate joint working, protect confidentiality and avoid duplication of effort.

This paper sets out a protocol which both sets of internal auditors will operate to with regards to reporting. This is not intended to be an exhaustive list and it is instead intended to set out principles which the internal audit functions will operate to.

Principles – IJB Audits

When conducting audits of the IJB, Scott-Moncrieff and OIC Internal Audit will not operate to a single methodology. Instead, each respective audit methodology will be used for the audits assigned to either Scott-Moncrieff or OIC Internal Audit.

The full final report for each audit assignment will be presented to the IJB Audit Committee for scrutiny purposes. The reports shall be shared with NHSO and OIC Internal Audit.

The Chief Internal Auditor shall prepare an IJB Internal Audit Annual Report and opinion. This report shall be shared with the parent bodies and reported through their own internal audit reporting procedures.

Principles – NHSO and OIC Internal Audits

At the beginning of each audit year, and on an ongoing basis, the respective internal auditors will review their audit plans to identify any audits of the parent bodies (OIC and NHSO) that may be of relevance to the IJB. Those audits will be earmarked and the final reports, or issues from within those reports, may be presented to the IJB Audit Committee.

Once each audit has concluded, if the auditor believes it may impact on the IJB, they will discuss this with the audit sponsor to agree the reporting route.

The final audit reports issued shall follow the normal reporting routes established for internal audit reports within the parent bodies; this shall include being presented to their respective audit committees. The parent body audit committee shall be advised if the report is to be shared with the IJB Audit Committee.

When either an NHSO or OIC final internal audit report has been identified as relevant to the IJB, the full audit report shall be presented at the next meeting of the IJB Audit Committee.

The audit report shall be presented for noting where there are no significant findings contained therein or for scrutiny where there are significant findings. Recommendations classed as significant shall be those graded '4 or 5' for NHSO internal audit reports, and as 'High Priority' for OIC internal audit reports.

These reports shall be shared between NHSO and OIC internal audit.