

## **REPORT TO THE ABERDEENSHIRE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 3 MAY 2024**

### **INTERNAL AUDIT REPORTS**

#### **1 Executive Summary/Recommendations**

1.1 The purpose of this report is to advise the Committee of the outcomes of completed audits. Public Sector Internal Audit Standards require the Internal Audit report the results of its activities to the Board. In Aberdeenshire IJB, this is the Audit Committee. This report helps satisfy the requirement.

#### **1.2 Recommendation**

**The Committee is recommended to:**

**1.2.1 Review, discuss and comment on the issues raised within this report and the attached appendices.**

#### **2 Decision Making Route**

2.1 The results from individual audit activities detailed in Section 4, below, have not previously been considered by this, or another Committee. Following consideration by this Committee, the individual audit reports relating to Adult Social Care will be presented to the Aberdeenshire Council Audit Committee.

#### **3 Discussion**

##### **Internal Audit Reports**

3.1 The following Internal Audit reports have been finalised and agreed with services since the Audit Committee's last meeting:

- **Internal Audit Report 2420 – Self-Directed Support (SDS) – April 2024 – See Appendix A**
- **Internal Audit Report 2424 – Social Care Commissioning – April 2024 – See Appendix B**

#### **4 Discussion**

4.1 The Chief Officer of the Health and Social Care Partnership has been consulted in the preparation of this report and any comments received have been incorporated.

## **5 Equalities, Staffing and Financial Implications**

- 5.1 An equality impact assessment is not required because the recommended actions are not considered to have a differential impact on people with protected characteristics.
- 5.2 Any staffing and financial implications arising directly as a result of this report are narrated in the report.

### **CHIEF INTERNAL AUDITOR**

Report prepared by Jamie Dale, Chief Internal Auditor

22 April 2024

### **List of Appendices**

**Appendix A** – Internal Audit Report 2420 – Self-Directed Support (SDS)

**Appendix B** – Internal Audit Report 2424 – Social Care Commissioning

**Appendix C** – Grading of Recommendations