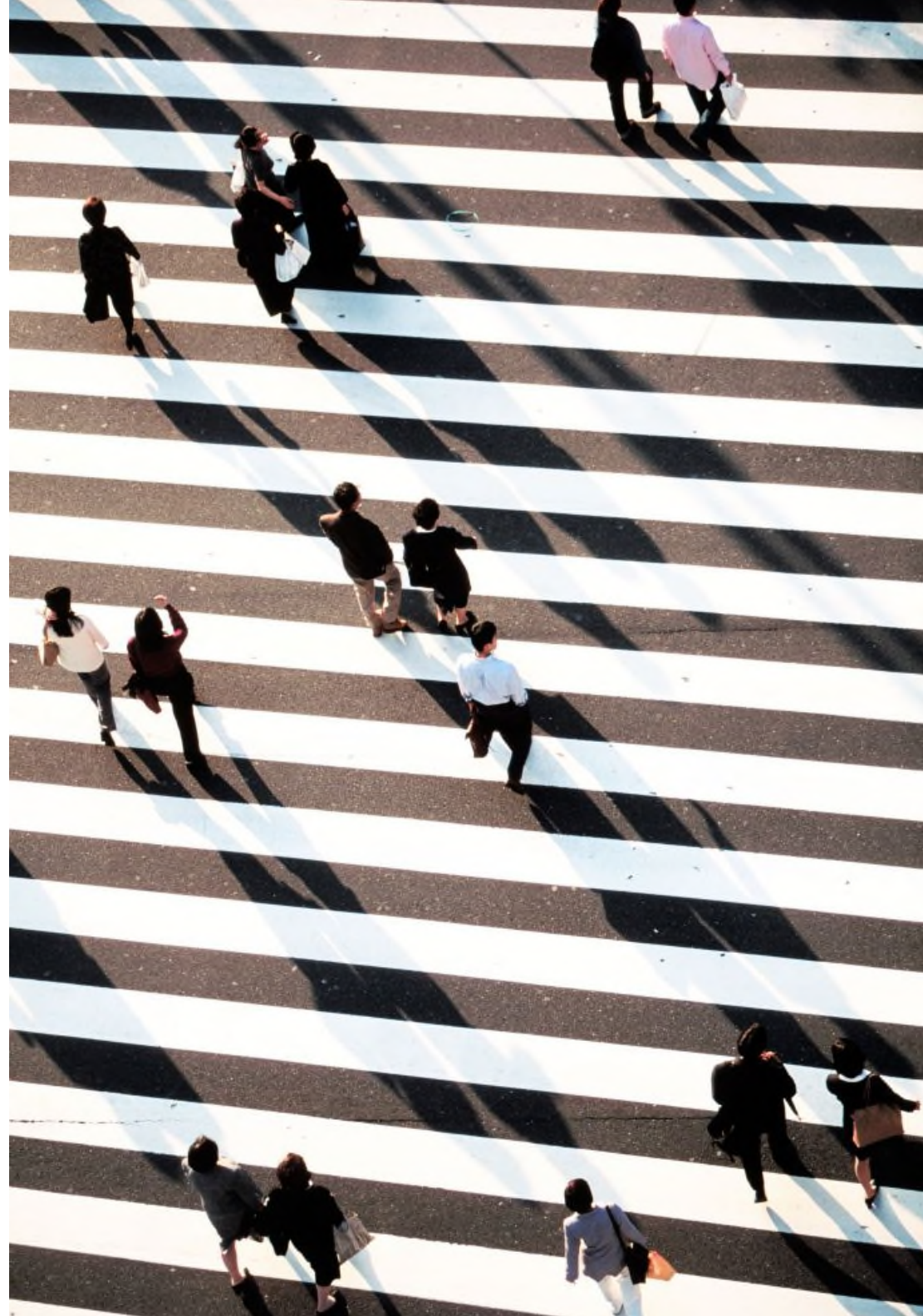


Indicative Internal Audit Plan 2018/19

FOR DISCUSSION



Indicative Internal Audit Plan 2018/19

Core internal audit reviews

Core internal audit – the key areas of assurance required by the Trust and fundamental to the development of our annual Head of Internal Audit Opinion.

Ref	Review area	Deloitte Risk Rating	Proposed 2018/19 Days	Anticipated Scope
Governance statement: Integrated governance and risk management				
IA18/19CR001	Board Assurance Framework	Medium	10	Key controls over Board Assurance Framework and Risk Management.
Core internal audit: Financial control and management				
IA18/19CR002	CIP	Medium	15	Key controls over the Trust's CIP schemes.
IA18/19CR003	Cash management	Medium		
IA18/19CR004	Income and debtors	Medium	20	Review of key financial controls.
IA18/19CR005	Payments and creditors	Medium		
IA18/19CR006	Budgetary control	High	10	Review of controls around the budgeting process.
Core internal audit: Other reviews				
IA18/19CR007	Payroll	Medium	10	Review of the key controls regarding the payroll processes.
IA18/19CR008	IT controls	High	15	General computer controls.
Contract Management				
	Planning and audit committee attendance		20	Preparation of audit plan, liaison with management and attendance at Audit Committees
Total core audit days			100	

3. Indicative internal Audit Plan 2018/19

Risk based performance reviews

Performance reviews – a programme of reviews that bring together elements of operational, clinical and business risks at the Trust to provide assurance to the Audit Committee in its remit to consider key risks in all aspects of the Trust’s operations. The focus of these reviews is on the areas considered to be of the highest risk. The Trust may consider its other assurance mechanisms and approaches for seeking assurance in the areas not being reviewed as part of this plan.

Ref	Review area	Deloitte Risk Rating	Proposed 2018/19 Days	Summary
IA18/19PR001	Complex discharge management	High	25	Review of complex discharge management processes.
IA18/19PR002	Business cases	High	25	Review of Trust’s business case process
IA18/19PR003	Quality indicators – A&E	High	25	Review of A&E Quality Indicators or Review of Complex Discharge Management
IA18/19PR004	Staff travel	Medium	15	Review of the Trust’s staff travel arrangements, including necessity and efficiency
	Follow up	High	10	Follow up on high priority findings from previous audit programmes
Total performance audit days			100	
Total audit days			200	
Optional	Model Hospital management	Medium	20	Review of Model Hospital management

The above reviews were identified as part of our two year programme and initial discussions with the Trust to provide a starting point for the development of the 2018/19 Plan. To develop this further, activity over the coming weeks includes:

- **Consideration and input from Executive Team discussions**
- **Input from Audit Committee**
- **Head of internal audit discussions with Director of Finance and new Trust Chair**

We will bring an updated plan for consideration at the July meeting of the Audit Committee.