



Integration Joint Board Co-bhòrd an Amalachaidh

Internal Audit Follow Up Review

Business Continuity Planning and Disaster Recovery

Final Report

8 June 2021

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
BUSINESS CONTINUITY PLANNING AND DISASTER RECOVERY**

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SECTION 1: EXECUTIVE SUMMARY

Introduction

- 1.1 The Report has been prepared for the Integration Joint Board's Audit Committee. The original report advised of a number of recommendations made in the Business Continuity Planning and Disaster Recovery report which was issued on 22 November 2019. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2020/21.

Internal Audit Objective

- 1.2 Following up internal audit reports and assessing the level of compliance with recommendations made is an important part of the internal audit function.
- 1.3 In accordance with the remit detailed in the operational annual internal audit plan for 2019/20, our internal audit work was designed to obtain assurance that the original recommendations have been implemented. We obtained this assurance through internal audit testing and undertaking discussions with key personnel.
- 1.4 The main recommendations in the original report were:
- A Business Continuity policy statement should be implemented along with annual assurance being sought formally from partner organisations confirming that Business Impact Analysis have been carried out and appropriate Business Continuity arrangements are in place;
 - Formal annual assurance should also be sought from each partner organisation confirming whether the necessary IT systems and controls have been tested and are operating effectively and whether adequate budgetary provision has been made to enable this to take place.

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Detailed Findings

1.5 The current status of progress against the original recommendations can be summarised as follows:

Key to Status

-  Fully implemented;
-  Partly implemented, although further work is required to meet the objective of the recommendation; or
-  Insufficient progress to date

Recommendations	Action to Date	Status
Implementation of Business Continuity policy statement along with formal annual assurance being sought from partner organisations that Business Impact Assessments have been carried out and appropriate Business Continuity arrangements are in place.	Insufficient progress to date	
Formal annual assurance should be given by each partner organisation confirming whether the necessary IT systems and controls have been tested and are operating effectively and whether adequate budgetary provision has been made to enable this to take place.	Insufficient progress to date	

Concluding Remarks

1.6 From our follow up testing, we note that out of the 2 follow up recommendations made in the original report 0 appear to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented by March 2022. **The new Chief Officer will address these issues and report back to the IJB Audit Committee by the end of the calendar year with regards to progress.**

1.7 Chief Internal Auditor for the Integration Joint Board
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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
Implementation of Business Continuity policy statement along with formal annual assurance being sought from partner organisations that Business Impact Assessments have been carried out and appropriate Business Continuity arrangements are in place.	The Chief Officer April 2020	Due to the delay in appointing a Chief Officer of the Integration Joint Board and the progression of the Pandemic there has been no progress to date. It is proposed to action this fully by March 2022, with a progress report presented to the Integration Joint Board Audit Committee at the end of the calendar year, December 2021.	Has been rescheduled due to Covid with a new implementation date of March 2022 and report to IJB Audit and Scrutiny by Management in December 2021.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.2			
Formal annual assurance should be given by each partner organisation confirming whether the necessary IT systems and controls have been tested and are operating effectively and whether adequate budgetary provision has been made to enable this to take place.	The Chief Officer April 2020	Due to the delay in appointing a Chief Officer of the Integration Joint Board and the progression of the Pandemic there has been no progress to date. It is proposed to action this fully by March 2022, with a progress report presented to the Integration Joint Board Audit Committee at the end of the calendar year, December 2021.	Has been rescheduled due to Covid with a new implementation date of March 2022 and report to IJB Audit and Scrutiny by Management in December 2021.

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT

Responsibility in Relation to Internal Controls

It is the responsibility of the Comhairle's management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as internal auditors is to evaluate the financial systems and associated internal controls. In practice, we cannot examine every financial implication and accounting procedure within an activity, and we cannot substitute for management's responsibility to maintain adequate systems of internal controls over financial systems. We therefore may not identify all weaknesses that exist in this regard.

Responsibilities in Relation to Fraud and Corruption

The prime responsibility for the prevention and detection of fraud and irregularities rests with management. They also have a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to review the adequacy of these arrangements, but our work does not remove the possibility that fraud, corruption or irregularity may have occurred and remained undetected.

We nevertheless endeavour to plan our internal audit work so that we have reasonable expectation of detecting material fraud, but our examination should not be relied upon to disclose all such material frauds that may exist.