

NHS AYRSHIRE AND ARRAN INTERNAL AUDIT PLAN 2024/25

Audit area	Outline scope	Days
A. Corporate		
A.2 Strategic and Operational Planning	We will consider arrangements for ensuring that clear and coherent operational plans are consistently developed across Directorate areas, aligned to the Board's strategic priorities. For example legacy Remobilisation Plans and forward-looking Annual Delivery Plans	20
A.3 Risk Management	To ensure that: <ul style="list-style-type: none"> • there is a defined and consistently applied approach for identifying, assessing, prioritising and escalating organisational risks; • Risk registers are embedded throughout the organisation; • Mitigating actions are identified to manage residual risks down to an acceptable level; and • Risk registers are subject to monitoring and scrutiny on an ongoing basis. 	18
A.5 Environmental Sustainability	We will assess the extent to which NHSA&A has prepared to implement the requirements of the NHS Scotland Climate Emergency and Sustainability Strategy. We will review the extent to which local plans have been developed and embedded within NHSA&A strategies, policies, procedures and decision-making frameworks.	18
A.7 Business Continuity Planning	To consider effectiveness of business continuity arrangements in the case of a large-scale disruption that compromises business-as usual. We will consider the effectiveness of testing arrangements, staff training and awareness and organisational resilience.	20
B. Finance		
B.3 Cash Releasing Efficiency Savings (CRES) Plan	To review progress towards implementation of the CRES plan, including confirmation that progress is monitored regularly and reported to those charged with governance on a consistent basis. This review will also consider the roles of operational service managers in monitoring budgets and taking remedial action to address budget variances, including the clarity of this role, the central support provided and the consistency of application.	24
C. Clinical Care and Governance		

C.2 GP Sustainability Payments	We will review arrangements for ensuring that sustainability payments to GP Practices are accurate, properly recorded and accounted for, and support Value for Money. This will include assessing the extent to which: 1)reliable and consistent data exists to support and inform calculation of GP sustainability payments 2)GP sustainability payments are subject to scrutiny to ensure that these are only paid where all relevant eligibility criteria have been met; and 3)How value for money implications are considered as part of these arrangements.	20
C.3 Health and Social Care Partnership Review	This audit will comprise a review of operational HSCP matters to be agreed in discussion in-year between management and HSCP Chief Officers. We will agree the proposed scope with the ARC prior to commencing our audit fieldwork.	25
C.6 Waiting List Management	To provide assurance that waiting lists are being effectively and accurately maintained to support achievement of Treatment Time Guarantees as required by Scottish Government. Areas of focus to be agreed on an annual basis to consider prioritisation of cases and monitoring of backlog and performance. This may cover areas such as ensuring the consistent application of policies / processes, quality of data used, oversight over performance and implementation of new initiatives	20
D. Staff Governance		
D.2 Promoting Attendance	To ensure that Sickness and Absence Management policies are up-to-date, consistent with national guidance, and consistently applied to promote attendance across different locations. We will also consider whether a sickness absence tolerance level has been set and is subject to appropriate monitoring. We will use data analytics to target areas exceeding this tolerance and undertake root analysis to seek to understand drivers of high absence rates.	20
E. Compliance and Regularity		
F.1 Property Transaction Monitoring	Review of property transactions as required by the Scottish Government Property Transaction Handbook	7
F.2 Follow-up	To confirm that management actions have been implemented as agreed.	15

F. Audit Management	Contract Management, Audit and Risk Committee planning and attendance, strategic and annual planning, liaison with external auditor, liaison meetings and progress reporting, annual internal audit report and contingency	33
Total		240