

Appendix A –Operational Internal Audit Plan 2023-24

Audit Process	Scope	Rationale Mandatory/Legislation/Risk/Executive Request/ICE Issue/Internal Audit Requirement/Risk Assessed from 2022-23 Plan	Days
<b>AUDIT MANAGEMENT</b>			<b>58</b>
B01/24 - Audit Risk Assessment & Planning	Audit Risk Assessment & Operational Planning	Internal Audit Requirement	7
B02/24 - Audit Management & Liaison with Directors	Audit Management, liaison with Director of Finance and other officers	Internal Audit Requirement	13
B03/24 - Liaison with External Auditors	Liaison and co-ordination with External Audit	Internal Audit Requirement	3
B04/24 - Audit and Risk Committee	Briefing, preparation of papers, attendance and action points	Internal Audit Requirement	17
B05/24 - Clearance of Prior Year	Provision for clearance and reporting of 2022/23 audit reports	Internal Audit Requirement	18
<b>CORPORATE GOVERNANCE</b>			
<b><i>Accountability and Assurance</i></b>			<b>110</b>

B06/24 - Annual Internal Audit Report	CIA annual assurance to Audit and Risk Committee	<b>Legislation</b>	15
B07/24 - Governance Statement	Preparation of portfolio of evidence to support	<b>Legislation</b>	15
B08/24 - Interim Control Evaluation	Mid-year assurance for Audit and Risk Committee on specific agreed governance areas	<b>Internal Audit Requirement</b>	40
B09/24 - Audit Follow Up	Undertaking the follow up of audit action points and provision of related reports to the Audit and Risk Committee	<b>Legislation</b>	40
<b>Control Environment</b>			<b>45</b>
B10/24 - Board, Operational Committees and Accountable Officer	Attendance and input / provision of advice at Standing Committees and other Groups.	<b>Internal Audit Requirement</b>	5
	Review of how health inequalities are considered within all Board and Committee papers	<b>Risk CRR 2 Health Inequalities</b>	10
B11/24 - Assurance Framework	Continuation of assurance mapping work across FTF Clients	<b>Internal Audit Requirement</b>	5
B12/24 - Code of Corporate Governance	Review of NHS Fife implementation of the Governance Blueprint and the complementary Committee Assurance Principles. Internal input into Board and non-executive development events.	<b>Legislation</b>	15
B13/24 - Policies and Procedures	Review of the process to ensure that the update of policies is risk-assessed, delivered and monitored appropriately and that updated policies are published effectively and superseded versions removed from circulation.	<b>ICE Issue</b>	10

<b>Risk Management</b>			<b>28</b>
B14/24 - Risk Management Strategy, Standards and Operations	Attendance and contribution to the Risk Opportunities Group. Provision of expertise and advice as risk management arrangements evolve and on individual risks as required.	<b>Executive Request</b>	10
B15/24 - Environmental Management	Operational and financial planning by NHS Fife to meet Environmental legislation including the net zero target. Structures in place to monitor progress and compliance with legislation.	<b>Risk CRR4 - Policy obligations in relation to environmental management and climate change</b>	18
<b>Health Planning</b>			<b>90</b>
B16/24 - Strategic Planning	Review of structures and systems to deliver and monitor plans and strategies to implement and support the delivery of the recently approved Population and Health Wellbeing Strategy. Review of the revision of Performance Management targets and arrangements to ensure that they provide meaningful information on both the delivery of the strategy and risks to its delivery.	<b>Risk CRR 1 - Population Health and Wellbeing Strategy Risk CRR 5 – Optimal Clinical Outcomes</b>	30
B17/24 - Operational Service Planning	Review of the delivery and actions arising from the Discharge Without Delay national programme for delayed discharges.	<b>Risk Assessed from 2022-23 Plan Risk CRR 6 – Whole System Capacity</b>	25
B18/24 - Health & Social Care Integration	Deliver Fife IJB Internal Audit Plan	<b>Internal Audit Requirement</b>	35*
<b>CLINICAL GOVERNANCE</b>			<b>20</b>
B19/24 - Clinical Governance Committee	Review of the governance and risk arrangements for Cancer Waiting Times programmes.	<b>Risk CRR 8 – Cancer Waiting Times</b>	10

B20/24 - Medicines Management	The Medicines Assurance Audit Plan (MAAP) is delivered and monitored by the Safe and Secure Use of Medicines - Policy and Procedures Group (SUOMG). The Director of Pharmacy has requested that internal audit undertake one review each year from the MAAP reviews which is identified by the Safer Use of Medicines Group	<b>Executive Request</b>	10
<b>STAFF GOVERNANCE</b>			<b>20</b>
B21/24 - Workforce Planning	Efficiency, effectiveness and timeliness of retention and recruitment systems (including timeliness).	<b>Operational Risk 2214 - Nursing &amp; Midwifery Staffing Levels which is associated with CRR 11 - Workforce Planning and Delivery, and CRR 12 - Staff Health and Wellbeing</b>	20
<b>FINANCIAL GOVERNANCE</b>			
<b><i>Financial Management</i></b>			<b>35</b>
B22/24 - Efficiency Savings	Review of the Financial Improvement and Sustainability Programme including the delivery and impact of the SPRA process.  A deep dive review of the control procedures and policies in place governing the employment of bank and agency staff is be undertaken by NHSF. Internal Audit will review the use of supplementary staffing to provide assurance that procedures and policies are being adhered to.	<b>Risk - CRR 13 - Delivery of in-year financial position and CRR 14 - Delivery of recurring financial balance over the medium term</b>	35

<b>Transaction Systems</b>			<b>25</b>
B23/24 - Financial Process Compliance	Review of travel and accounts receivable.	<b>Internal Audit Requirement</b>	10
B24/24 - Patients Funds/Endowments	Review ward/service level financial control compliance, focusing on remediation of issues identified by the relevant External Auditors.	<b>Internal Audit Requirement</b>	15
INFORMATION GOVERNANCE			<b>32</b>
B25/24 - Information Assurance	Planning for, and implementation of, revised Public Sector Cyber Resilience Framework.	<b>Internal Audit Requirement / Risk - CRR 18 - Digital and Information and CRR 17 Cyber Resilience</b>	18
	Follow up of ICO recommendations from recent ICO visit		
B26/24 - Digital	Review of the benefits realisation of eHealth investment, for example Near Me.	<b>Internal Audit Requirement / Risk - CRR 18 - Digital and Information</b>	14
<b>Total Days for 2023/24 Internal Audit Plan</b>			<b>463</b>

\* Dependent on Fife Council contribution.

Appendix 2 – NHSF Corporate Risk Register at 31 March 2023

CRR No.	Strategic Priority / Risk Appetite	Risk Appetite Assessment	Description	Current Score/Target Score	Owner/Committee	Internal Audit Review
1.	To Improve health and Wellbeing <b>HIGH</b>	<b>High</b>	<b>Population Health and Wellbeing Strategy (PHWS)</b> There is a risk that the ambitions and delivery of the new organisational Strategy do not deliver the most effective health and wellbeing and clinical services for the population of Fife.	Moderate 12/ Moderate 8	Chief Executive/Public Health and Wellbeing Committee (PHWC)	B14/23 Strategic Planning  B16/24 Strategic Planning
2.	To Improve health and Wellbeing <b>HIGH</b>	<b>High</b>	<b>Health Inequalities</b> There is a risk that if NHS Fife does not develop and implement an effective strategic approach to contribute to reducing health inequalities and their causes, health and wellbeing outcomes will continue to be poorer, and lives cut short in the most deprived areas of Fife compared to the least deprived areas, representing huge disparities in health and wellbeing between Fife communities.	High 20/Moderate 10	Director of Public Health/PHWC	B10/24 Board and Operational Committees
3.	To Improve health and Wellbeing <b>HIGH</b>	<b>High</b>	<b>COVID 19 Pandemic</b> There is an ongoing risk to the health of the population, particularly the clinically vulnerable, the elderly and those living in care homes, that if we are unable to protect people through vaccination and other public health control measures to break the chain of transmission or to respond to a new variant, this will result in mild-to-moderate illness in the majority of the population, but complications requiring hospital care and severe disease, including death in a minority of the population.	Moderate 12/ Moderate 12	Director of Public Health / Clinical Governance Committee (CGC)	-

4.	To Improve health and Wellbeing <b>HIGH</b>	<b>High</b>	<b>Policy obligations in relation to environmental management and climate change</b>  There is a risk that if we do not put in place robust management arrangements and the necessary resources, we will not meet the requirements of the 'Policy for NHS Scotland on the Global Climate Emergency and Sustainable Development, Nov 2021.'	Moderate 12 / Moderate 10	Director of Property and Asset Management / PHWC	B15/24 – Environmental Management
5.	To Improve health and Wellbeing <b>HIGH</b>	<b>High</b>	<b>Optimal Clinical Outcomes</b>  There is a risk that recovering from the legacy impact of the ongoing pandemic, combined with the impact of the cost-of-living crisis on citizens, will increase the level of challenge in meeting the health and care needs of the population both in the immediate and medium-term.	High 15 / Moderate 10	Medical Director / CGC	B16/24 Strategic Planning
6.	To Improve the Quality of Health and Care Services <b>MODERATE</b>	<b>Above</b>	<b>Whole System Capacity</b>  There is a risk that significant and sustained admission activity to acute services, combined with challenges in achieving timely discharge to downstream wards and/or provision of social care packages, that the management of Acute hospital capacity and flow will be severely compromised.	High 20 / Moderate 9	Director of Acute Services / Finance, Performance and Resources Committee (FPRC)	B17/24 Operational Service Planning
7.	To Improve the Quality of Health and Care Services <b>MODERATE</b>	<b>Above</b>	<b>Access to outpatient, diagnostic and treatment services</b>  There is a risk that due to demand exceeding capacity, compounded by COVID -19 related disruption and stepping down of some non-urgent services, NHS Fife will see a deterioration in achieving waiting time standards. This time delay could impact clinical outcomes for the population of Fife.	High 16 / Moderate 12	Director of Acute Services / Finance, Performance and Resources Committee (FPRC)	-
8.	To Improve the Quality	<b>Above</b>	<b>Cancer Waiting Times (CWT)</b>  There is a risk that due to increasing patient referrals and complex cancer pathways, NHS Fife will see further deterioration of Cancer Waiting Times 62-day	High 15 / Moderate 12	Director of Acute Services / Finance, Performance and	B19/24 Clinical Governance Committee

	of Health and Care Services <b>MODERATE</b>		performance, and 31 day performance, resulting in poor patient experience, impact on clinical outcomes and failure to achieve the Cancer Waiting Times Standards.		Resources Committee (FPRC)	
9.	To Improve the Quality of Health and Care Services <b>MODERATE</b>	<b>Above</b>	<b>Quality &amp; Safety</b>  There is a risk that if our governance, arrangements are ineffective, we may be unable to recognise a risk to the quality of services provided, thereby being unable to provide adequate assurance and possible impact to the quality of care delivered to the population of Fife.	High 15 / Moderate 10	Medical Director / CGC	B19/21 Clinical Governance Strategy and framework
10.	To Improve the Quality of Health and Care Services <b>MODERATE</b>	<b>Above</b>	<b>Primary Care Services</b>  There is a risk that due to a combination of the demand on services, workforce availability and current funding and resourcing of Primary Care, it may not be possible to deliver sustainable quality services to the population of Fife into the medium-term.	High 16 / High 16	Director of Health and Social Care / PHWC	-
11.	To Improve Staff Experience & Wellbeing <b>MODERATE</b>	<b>Above</b>	<b>Workforce Planning and Delivery</b>  There is a risk that if we do not implement effective strategic and operational workforce planning, we will not deliver the capacity and capability required to effectively deliver services.	High 16 / Moderate 8	Director of Workforce / Staff Governance Committee (SGC)	B17/23 Workforce Planning  B21/24 Workforce Planning
12.	To Improve Staff Experience & Wellbeing <b>MODERATE</b>	<b>Above</b>	<b>Staff Health and Wellbeing</b>  There is a risk that if due to a limited workforce supply and system pressure, we are unable to maintain the health and wellbeing of our existing staff we will fail to retain and develop a skilled and sustainable workforce to deliver services now and in the future.	High 16 / Moderate 8	Director of Workforce / Staff Governance Committee (SGC)	B17/23 Workforce Planning  B21/24 Workforce Planning
13.	To Deliver Value and sustainability	<b>Above</b>	<b>Delivery of a balanced in-year financial position</b>  There is a risk that due to the ongoing impact of the pandemic combined with the very challenging financial	High 16 / Moderate 12	Director of Finance and Strategy / FPRC	B22/24 Efficiency Savings



	<b>MODERATE</b>		context both locally and nationally, the Board will not achieve its statutory financial revenue budget target in 2022/23 without additional in-year support from Scottish Government.			
14.	To Deliver Value and sustainability <b>MODERATE</b>	<b>Above</b>	<b>Delivery of recurring financial balance over the medium-term</b>  There is a risk that NHS Fife will not deliver the financial improvement and sustainability programme actions required to ensure sustainable financial balance over the medium-term.	High 16 / Moderate 12	Director of Finance and Strategy / FPRC	B22/24 Efficiency Savings
15.	To Deliver Value and sustainability <b>MODERATE</b>	<b>Within</b>	<b>Prioritisation &amp; Management of Capital funding</b>  There is a risk that lack of prioritisation and control around the utilisation of limited capital and staffing resources will affect our ability to deliver the PAMS and to support the developing Population Health and Wellbeing Strategy.	Moderate 12 / Moderate 8	Director of Property and Asset Management / FPRC	-
16.	To Deliver Value and sustainability <b>MODERATE</b>	<b>Within</b>	<b>Off-Site Area Sterilisation and Disinfection Unit Service</b>  There is a risk that by continuing to use a single off-site service Area Sterilisation Disinfection Unit (ASDU), our ability to control the supply and standard of equipment required to deliver a safe and effective service will deteriorate.	Moderate 12 / Low 6	Director of Property and Asset Management / CGC	-
17.	To Deliver Value and sustainability <b>MODERATE</b>	<b>Above</b>	<b>Cyber Resilience</b>  There is a risk that NHS Fife will be overcome by a targeted and sustained cyber attack that may impact the availability and / or integrity of digital and information required to operate a full health service.	High 16 / Moderate 12	Medical Director / CGC	B25/24 Information Assurance

18.	To Deliver Value and sustainability <b>MODERATE</b>	<b>Above</b>	<b>Digital &amp; Information</b>  There is a risk that the organisation will fail to recognise and afford the financial investment necessary to deliver its D&I Strategy and current operational lifecycle commitment to enable transformation across Health and Social Care	High 15 / high 15	Medical Director / CGC	B26/24 Digital
-----	--	--------------	--	-------------------	------------------------	----------------