

HIF 2024/25 Internal Audit Operational Plan

Introduction

This paper provides details of our proposed approach to audit planning at HIF for 2024/25 financial year.

Internal Audit Coverage 2021/22 – 2023/24

The table below highlights Internal Audit coverage over the last three years. We have an agreed resource envelope of 48 direct audit days, which in the past has equated to 4 or 5 individual assignments, dependent on scope and agreed budgets. We are looking for a similar number of reviews for the 2024/25

	2021/22	2022/23	2023/24	Comments
HIF Core Financials	X			Significant Opinion
Security Management	X			Limited Opinion
Clinical Waste Management Follow Up	X			Limited Opinion
Use of Agency Staff	X			Limited Opinion
Contract Management		X		Limited Opinion
Governance and Risk Management Arrangements		X		Limited Opinion
Clinical Waste Follow Up		X		Significant Opinion
Food Supplies Follow Up		X		Significant Opinion
SALUS Follow Up		X		Limited Opinion
Contract Management Follow up			X	Audit to start Q4
Governance and Risk Management Arrangements			X	Limited Opinion
Portering			X	Limited Opinion
Security Management Follow Up			X	Audit yet to conclude
Use of Agency Staff Follow Up			X	Significant Opinion
Provision Controls				Audit to start Q4

Board Assurance Framework / Corporate Risk Register

The HIF Internal Audit plan needs to be specific to the organisation's objectives, risks and needs. Any limited opinions previously awarded to audit topics must also be followed up as these may have an impact on the annual Head of Internal Audit Opinion. Follow up days will therefore need to be included within the Plan.

Internal Audit Planning

The following audit areas have been identified by HIF's Senior Management as requiring an audit in 2024/25. This is either due to:

- Control weaknesses being addressed by management, for which independent assurance is required
- A limited audit opinion has been given to the area in the past, for which follow up audit work is now required to ensure controls have improved
- The audit will assist in the overall Head of Internal Audit Opinion for Harrogate and District NHS Foundation Trust.

Audit	Scope/Description	Days
Time Recording	To provide assurance that suitable controls are in place that prevent misuse of the time recording system.	9
Governance Framework	To provide assurance on the effectiveness of overall governance arrangements that support the HIF Board in delivering its agreed aims, including the processes in place to identify, assess, report, control, and monitor risks.	9
Car Parking	To provide assurance on the roll out of the new car parking arrangements and that any lessons learnt have been communicated appropriately.	9
Estates Planning	To provide assurance on the arrangements in place to manage the Estates Programme for the Trust.	8
Cleaning Arrangements (Infection Prevention Control)	To provide assurance on the controls in place that ensure the Trust is a clean, safe environment for patients, staff and members of the public.	9
Follow up audits	To follow up all audits that receive a limited opinion to ensure that appropriate actions have been taken to strengthen controls. Follow up work required for: <ul style="list-style-type: none"> • Portering • Any other limited reports yet to be finalised 	4
	TOTAL	48

