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LONDON AUDIT

Part of Barts Health NHS Trust

Internal Audit Protocol for collaborative working between the London Borough of Tower Hamlets (LBTH) and Barts Health NHS Trust

This protocol sets out how the internal audit services for LBTH and for Barts Health NHS Trust, will work together in relation to areas of common interest, such as the integration of Health and Social Care and related activities and governance, including the local Health & Wellbeing Board and East London Health & Care Partnership.

This protocol is between London Audit (internal auditor to Barts Health NHS Trust), and LBTH's Internal Audit, Anti-Fraud & Risk team ('the Parties').

Nothing contained in this protocol shall be construed as forming a legally binding contract between LBTH and London Audit.

Underlying Principles

- The objective is to optimise internal audit resources and assurances, by minimising duplication and avoiding material omission.
- Each Party will look to place reliance on the work of the other, in the expectation that due professional care will have been taken, and that Public Sector Internal Audit Standards will have been met.
- The essence of this protocol is based around good planning and risk assessment, involving all Parties, as well as clear communication and coordination.
- All Parties agree that relevant information should be shared freely between them in confidence as it comes to light. Emergent and draft findings will be clearly identified as such, and updates will be provided as and when those findings are significantly changed. Sharing of information will be subject to compliance with the Data Protection Act and will not include personally identifiable data.

Audit of Areas/Activities of Common Interest

- Internal audit is responsible for providing assurance over the adequacy of all systems of governance, risk and internal control. This will encompass the systems used for ensuring governance over partnership working and areas of interface between the NHS and Local Government.
- LBTH Audit Service will report to its Audit Committee, both to agree its audit plan, report on the results of the work undertaken and provide an annual opinion.
- London Audit will provide assurance as required to their NHS clients Audit & Risk Committees over their governance and other activities.





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- Where London Audit or LBTH Audit Service undertake work on areas of common interest between Health and Social Care (e.g. related to partnership working or any joint projects or pooled funds), then they will liaise to ensure this is co-ordinated in order to maximise and share assurances.
- London Audit and LBTH Audit Service will pass on any significant concerns that impact on the other party, in confidence, as they arise.
- LBTH Audit Service and London Audit will advise each other in writing of any qualifications or significant reservations about systems used in relation to partnership working or integration, that they intend to report in their annual opinion, or that would be relevant to the organisation’s Annual Governance Statement on an ongoing basis, and not later than 30th April following the year end.

Annual Audit Planning

- LBTH Audit Service will prepare an Annual Internal Audit and Anti-Fraud Plan for the Council based upon a Risk Assessment and the Strategic Audit Plan. The planning will be risk based, and consider taking account of any relevant concerns raised by London Audit.
- Similarly, London Audit will prepare, each year, an Annual Internal Audit Plan for its clients and ensure that any issues that have arisen concerning joint working or integration of Health and Social Care are considered and have been brought to the attention of LBTH Audit Service.
- Both Parties will ensure their Annual Audit Plans each contain sufficient flexibility to allow for work if appropriate in response to concerns the other may raise.

Audit Assignment Planning

- London Audit and LBTH Audit Service will share relevant draft Audit Planning Memoranda (Audit Work Plans or briefs) sent to appropriate management at the commencement of each relevant audit for comment, to ensure that new or ongoing concerns can be raised in time for the audit.

Reporting

- Copies of all relevant final reports will be sent to the other internal audit provider. Any significant items can be raised with the recipient audit committee as they see fit.

Who to contact for more information:

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