Health Information and Quality Authority (HIQA)

Internal Audit Plan 2021 – 2023 and Progress Update

14 March 2022

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Introduction

Introduction

Under the internal audit engagement for the delivery of internal audit services to HIQA, as outsourced internal audit service providers, Mazars have reviewed the internal audit plan outlined in section 2. In reviewing the internal audit plan, we have completed the following:

- Considered scope of prior internal audits completed (see section 3)
- Reviewed and updated the internal audit universe for HIQA (section 1)
- Held meetings with Executive Management Team (EMT), Chief Risk Officer (CRO) and members of the HIQA Audit Risk and Corporate Governance Committee (ARGC), including the Chairperson
- Reviewed the HIQA risk registers Considered wider-risk issues across the risk landscape
- Using the updated internal audit universe, mapped internal audits since 2018 and proposed internal audits 2021-23 to assess coverage of the HIQA audit universe (section 3)

The internal audit plan was reviewed and approved by the Audit, Risk & Governance Committee in November 2021 and will be reviewed regularly, but at least annually. Once internal audit topics are approved, we will work with HIQA stakeholders to develop the detailed scope, approach and timing of internal audits.

Our work was performed in line with the Mazars Internal Audit Methodology, which is consistent with Chartered Institute of Internal Auditors' "International Standards for the Professional Practice of Internal Auditing."

This document sets out the progress against the approved Internal Audit Plan for HIQA in Section 1.

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Internal Audit Planning for 2021 – 2023
Progress Update

1. Internal Audit Planning 2021 - 2023

Internal Audit Area	HIQA risk register	2021	2022	2023	Comment / high level scope	Proposed schedule
Cyber security	19-245 – High 20-380 – Med 19-256 – Med	✓			• Impacted by COVID / WFH • Consider Data Transformation Strategy & penetration testing	Completed
Regulation Healthcare	19-245 – High 18-235 – Med 20-388 – Med	✓			• Regulation of Healthcare managed outside PRISM, focus on risk of non compliance with AMA	Completed
HR; practices and procedures around agency staff	20-238 – Low 18-221 – High	✓			• Incorporate contract management and agency procurement	Completed
IT project management and change management	19-245 – High 19-267 – Med 18-222 – Med 16-180 – Med	✓			• DBTS and other IT projects • IT / transformation strategy	Commenced 15 November 21 Draft report issued
Culture IA	19-319 – Med 19-274 – Med		✓		• Consider HIQA values and how these transcend organisation; impact on organisational goals. • Remote working impacts post 2021.	Q2 2022 Planning phase
VFM audit Public Spending Code	19-267 – Med		✓		• Incorporate tendering (IT / transformation strategy)	20 June 2022
HR recruitment	16-156 – Med 16-146 – Med		✓		• Incorporate alignment of competency framework	Q2 2022 Planning phase
Strategy: Expansion and diversification of HIQA Activities (include quality of HTA activities)	16-156 – Med 16-146 – Med 19-239 – Low			✓	• Preparedness and planning for expansion of activities in Regulation and HTA Directorates	2023
Code of Governance Compliance				✓	• Consider impact of UK CG Code updates and best practices	2023
HR organisation structure and succession planning	19-245 – High 16-156 – Med 16-178 – Low			✓	• Consider in view of proposed organisational expansion and roll out	2023
Contract Life cycle Management (CLM)	18-221 – High 20-386 – Low			✓	• Implementation of policy Consider in view of proposed organisational expansion and roll out	2023
System of Internal Financial and Internal Control Review	Various	✓	✓	✓	• Annual review of internal controls, on a cyclical basis, to support the annual Statement of Internal Control	Completed for 2021 2022 follow up scheduled for Nov 2022
Follow-up IA	Various	✓	✓	✓	• Annual assessment of progress with implementation of outstanding recommendations	Completed for 2021 2022 follow up scheduled for Nov 2022

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1. Summary of Internal Audits Completed

Audit Topic/Area	Audit Opinion	Total Number of Findings	High	Medium	Low
Follow up Audit 2021 (Dec 21)	-	9	0	6	3
System of Internal Control 2021 (Jan 22)	Reasonable Assurance	8	0	1	7
Cyber Security Review (Feb 2022)	Reasonable Assurance	6	0	3	3
Total		23	0	10	13

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Audit Universe with Strategic Internal Audit Plan

2. Strategic Internal Audit Plan

Below we outline the Internal Audit universe for HIQA, which identifies the auditable areas across HIQA directorates and functions. Internal audits completed and planned is also shown.

Regulation

- Registration of designated centres
- Investigations
- AMA II
- Centre risk profiling
- Inspection of designated centres
- Information handling centre
- Monitoring of health care services providers
- Monitoring of children service providers
- Registration of centres
- Escalation process
- Monitoring of designated centres

Health Technology Assessment

- Prioritisation of topics for assessment
- Economic guidelines
- Quality Framework for HTA

Health & Information Standards

- Assessment of standards compliance
- NPES survey
- Quality Framework for health information
- Standards development

Corporate Services

- Financial Controls
- Procurement/ VFM
- HR – Induction and training
- HR – Agency staff
- HR – Organisation structure & succession planning
- HR – Return to work post COVID
- HR - Recruitment
- Legal
- Contract management

Information Technology

- Cyber Security
- BCP / DRP
- GDPR
- IT Security
- Digital strategy
- IT Projects & Change Management
- Remote working
- ITGC's
- Access management
- IT Asset management
- IT software management
- IT Governance

CEO Office/ Authority Wide

- Workforce planning
- Health & Safety
- FOI
- Risk Management Framework
- Performance management
- Governance Code
- Ethics
- Protected Disclosures
- Organisational culture
- Strategy Implementation
- Legal Framework

Stakeholder Engagement

- Stakeholder management
- Publications Process/ Communications
- Escalation process

- **Internal audits completed since 2018** (green)
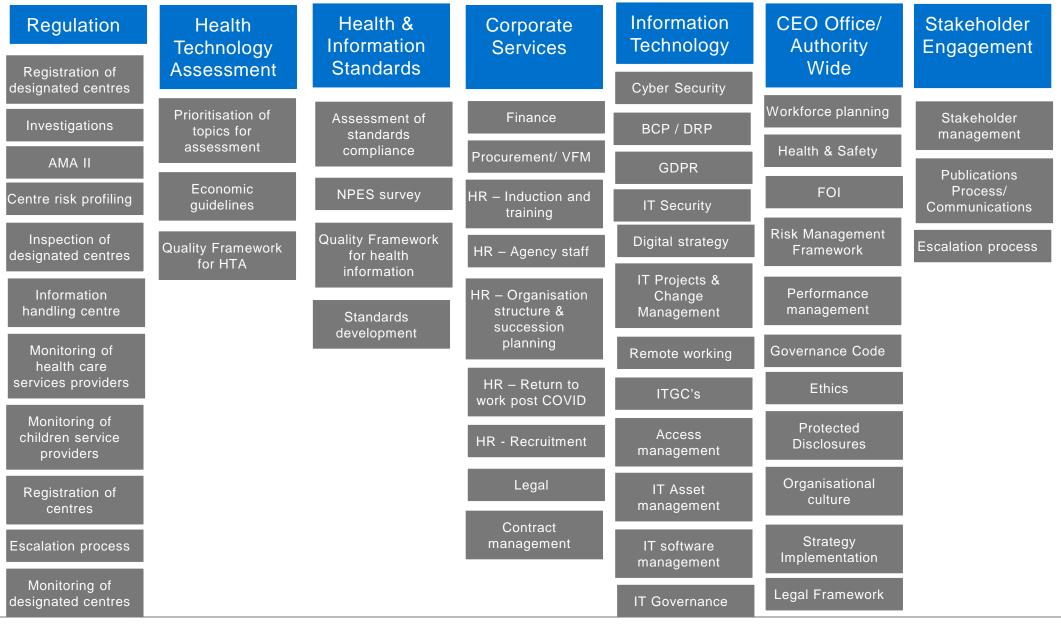- **Planned internal audits 2021-2023** (yellow)

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Internal Audit Universe

3. Internal Audit Universe

Below we outline the Internal Audit universe for HIQA, which identifies the auditable areas across HIQA directorates and functions.

Regulation	Health Technology Assessment	Health & Information Standards	Corporate Services	Information Technology	CEO Office/ Authority Wide	Stakeholder Engagement
Registration of designated centres	Prioritisation of topics for assessment	Assessment of standards compliance	Finance	Cyber Security	Workforce planning	Stakeholder management
Investigations	Economic guidelines	NPES survey	Procurement/ VFM	BCP / DRP	Health & Safety	Publications Process/ Communications
AMA II	Quality Framework for HTA	Quality Framework for health information	HR – Induction and training	GDPR	FOI	Escalation process
Centre risk profiling		Standards development	HR – Agency staff	IT Security	Risk Management Framework	
Inspection of designated centres			HR – Organisation structure & succession planning	Digital strategy	Performance management	
Information handling centre			HR – Return to work post COVID	IT Projects & Change Management	Governance Code	
Monitoring of health care services providers			HR - Recruitment	Remote working	Ethics	
Monitoring of children service providers			Legal	ITGC's	Protected Disclosures	
Registration of centres			Contract management	Access management	Organisational culture	
Escalation process				IT Asset management	Strategy Implementation	
Monitoring of designated centres				IT software management	Legal Framework	
				IT Governance		

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