



## APPENDIX 1:

# HARINGEY CLINICAL COMMISSIONING GROUP

HEAD OF INTERNAL AUDIT OPINION 2015/2016

12 May 2016

# 1 HEAD OF INTERNAL AUDIT OPINION

In accordance with the Public Sector Internal Audit Standards, the Head of Internal Audit is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The opinion should contribute to the organisation's annual governance statement.

This document provides our annual internal audit opinion for 2015/16 as at 31 March 2016. The final opinion will be set out in our annual internal audit report after year end. Our list of opinions is provided in Appendix A.

## 1.1 The head of internal audit opinion

Our opinion, based on work undertaken up to 31 March 2016, is set out as follows:

### Head of internal audit opinion 2015/2016

**The organisation has an adequate and effective framework for risk management, governance and internal control.**

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## 1.2 Factors and findings which have informed our opinion

We did not issue any no assurance (red) or partial assurance (amber red) reports during the year.

We provided reasonable assurance (amber green) in our work on Strategic Risk Register & Risk Management, Continuing Healthcare, and Conflicts of Interest, Financial Governance & QIPP, GP Federations and Contract Monitoring. We provided substantial assurance (green) in our work on Clinical Governance & Quality and Better Care Fund.

During 2015/16, we also undertook seven reviews of relevance to the CCG as part of the Quality Assurance Plan at the CSU. Six of these reviews received reasonable assurance (amber green) and the remaining review on Information Governance Toolkit was advisory.

## 1.3 Further issues relevant to this opinion

We considered the findings of the Service Auditor report carried out by the internal auditors of NHS England at the CSU, on behalf of the CSU customers, including NHS Haringey CCG. Whilst we note some minor exceptions have been identified, we have liaised with the CSU and do not believe that there is anything significant requiring inclusion within the Annual Governance Statement.

## 1.4 Issues judged relevant to the preparation of the annual governance statement

Based on the work we have undertaken on the CCG's system on internal control, we do not consider that within these areas there are any issues that need to be flagged as significant control issues within the Annual Governance Statement (AGS). However, the CCG may wish to consider whether any other issues have arisen, including the results of any external reviews which it might want to consider for inclusion in the Annual Governance Statement.

## 1.5 Scope of the opinion

The opinion does not imply that internal audit has reviewed all risks and assurances relating to the organisation. The opinion is substantially derived from the conduct of risk-based plans generated from a robust and organisation-led assurance framework. As such, the assurance framework is one component that the board takes into account in making its annual governance statement (AGS).

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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# APPENDIX A: ANNUAL OPINIONS

The following shows the full range of opinions available to us within our internal audit methodology to provide you with context regarding your internal audit opinion.

## Annual opinions

The organisation has an adequate and effective framework for risk management, governance and internal control.

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The organisation has an adequate and effective framework for risk management, governance and internal control. However our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.

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There are weaknesses in the framework of governance, risk management and control such that it could be, or could become, inadequate and ineffective.

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The organisation does not have an adequate framework of risk management, governance or internal control.

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# FOR FURTHER INFORMATION CONTACT

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