



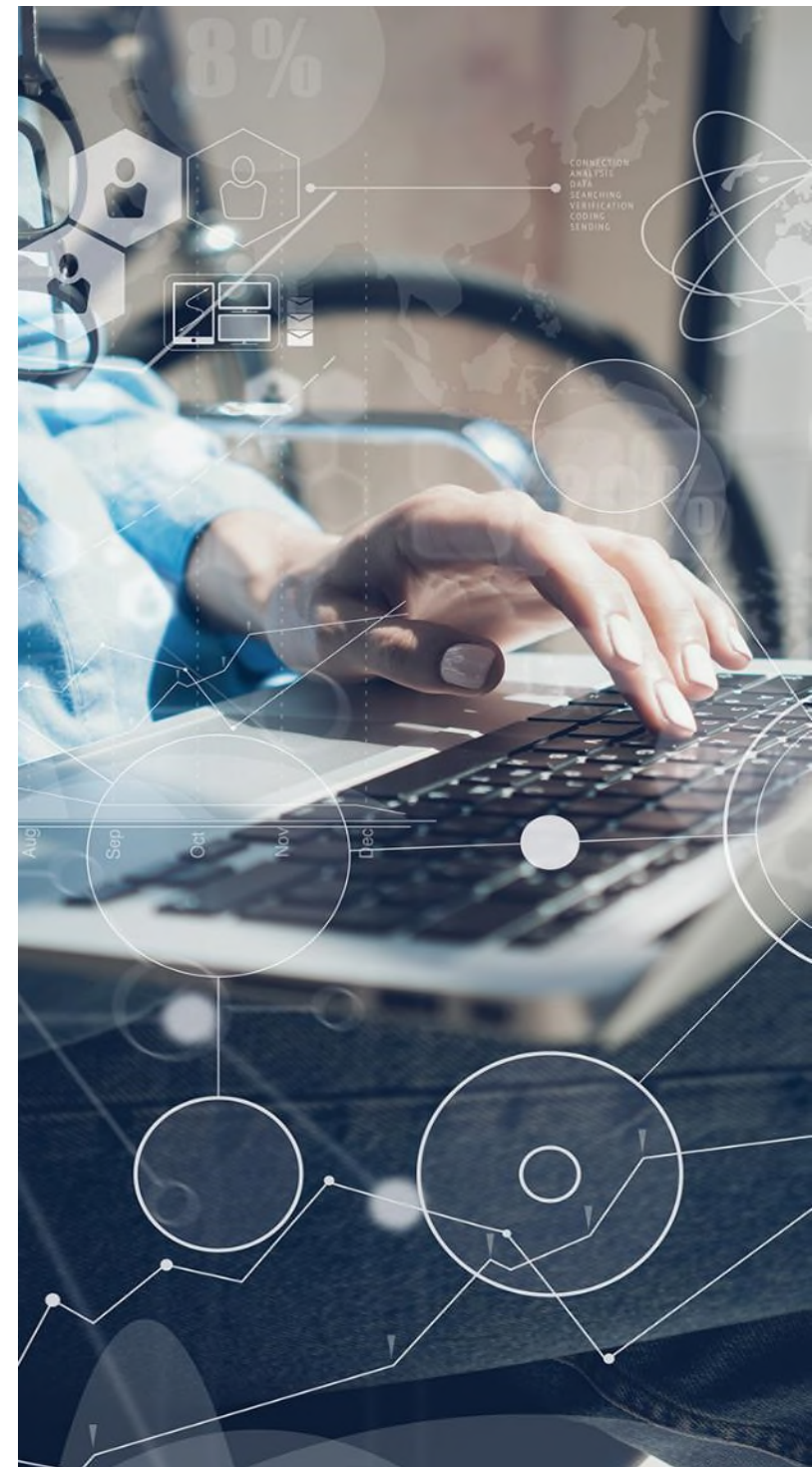
# Health Information and Quality Authority (HIQA)

## Internal Audit Plan 2021 – 2023 and Progress Update

11 January 2022

mazars

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IN

# 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.

A close-up photograph of several people in a meeting. They are looking at documents on a table, with some holding pens. The documents appear to contain charts and graphs. The scene is brightly lit, suggesting an office environment.

01

# 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	✓			<ul style="list-style-type: none"> <li>Impacted by COVID / WFH</li> <li>Consider Data Transformation Strategy &amp; penetration testing</li> </ul>	Commenced 29 November 21 Fieldwork completed – reporting phase
Regulation Healthcare	19-245 – High 18-235 – Med 20-388 – Med	✓			<ul style="list-style-type: none"> <li>Regulation of Healthcare managed outside PRISM, focus on risk of non compliance with AMA</li> </ul>	Completed
HR; practices and procedures around agency staff	20-238 – Low 18-221 – High	✓			<ul style="list-style-type: none"> <li>Incorporate contract management and agency procurement</li> </ul>	Completed
IT project management and change management	19-245 – High 19-267 – Med 18-222 – Med 16-180 – Med	✓			<ul style="list-style-type: none"> <li>DBTS and other IT projects</li> <li>IT / transformation strategy</li> </ul>	Commenced 15 November 21 Fieldwork in progress
Culture IA	19-319 – Med 19-274 – Med		✓		<ul style="list-style-type: none"> <li>Consider HIQA values and how these transcend organisation; impact on organisational goals.</li> <li>Remote working impacts post 2021.</li> </ul>	Q2 2022
VFM audit Public Spending Code	19-267 – Med		✓		<ul style="list-style-type: none"> <li>Incorporate tendering (IT / transformation strategy)</li> </ul>	20 June 2022
HR recruitment	16-156 – Med 16-146 – Med		✓		<ul style="list-style-type: none"> <li>Incorporate alignment of competency framework</li> </ul>	Q2 2022
Strategy: Expansion and diversification of HIQA Activities (include quality of HTA activities)	16-156 – Med 16-146 – Med 19-239 – Low			✓	<ul style="list-style-type: none"> <li>Preparedness and planning for expansion of activities in Regulation and HTA Directorates</li> </ul>	2023
Code of Governance Compliance				✓	<ul style="list-style-type: none"> <li>Consider impact of UK CG Code updates and best practices</li> </ul>	2023
HR organisation structure and succession planning	19-245 – High 16-156 – Med 16-178 – Low			✓	<ul style="list-style-type: none"> <li>Consider in view of proposed organisational expansion and roll out</li> </ul>	2023
Contract Life cycle Management (CLM)	18-221 – High 20-386 – Low			✓	<ul style="list-style-type: none"> <li>Implementation of policy Consider in view of proposed organisational expansion and roll out</li> </ul>	2023
System of Internal Financial and Internal Control Review	Various	✓	✓	✓	<ul style="list-style-type: none"> <li>Annual review of internal controls, on a cyclical basis, to support the annual Statement of Internal Control</li> </ul>	Completed for 2021 2022 follow up scheduled for Nov 2022
Follow-up IA	Various	✓	✓	✓	<ul style="list-style-type: none"> <li>Annual assessment of progress with implementation of outstanding recommendations</li> </ul>	Completed for 2021 2022 follow up scheduled for Nov 2022

# 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



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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	Health Technology Assessment	Health & Information Standards	Corporate Services	Information Technology	CEO Office/ Authority Wide	Stakeholder Engagement
Registration of designated centres				Cyber Security		
Investigations	Prioritisation of topics for assessment	Assessment of standards compliance	Financial Controls	BCP / DRP	Workforce planning	Stakeholder management
AMA II			Procurement/ VFM	GDPR	Health & Safety	
Centre risk profiling	Economic guidelines	NPES survey	HR – Induction and training	IT Security	FOI	Publications Process/ Communications
Inspection of designated centres	Quality Framework for HTA	Quality Framework for health information	HR – Agency staff	Digital strategy	Risk Management Framework	Escalation process
Information handling centre		Standards development	HR – Organisation structure & succession planning	IT Projects & Change Management	Performance management	
Monitoring of health care services providers			HR – Return to work post COVID	Remote working	Governance Code	
Monitoring of children service providers			HR - Recruitment	ITGC's	Ethics	
Registration of centres			Legal	Access management	Protected Disclosures	
Escalation process			Contract management	IT Asset management	Organisational culture	
Monitoring of designated centres				IT software management	Strategy Implementation	Internal audits completed since 2018
				IT Governance	Legal Framework	Planned internal audits 2021-2023



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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.

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



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