



“Health Information and Quality Authority”

Follow-Up of Previous Internal Audit Recommendations

Draft Internal Audit Report

15 November 2021

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1. Executive Summary

The role of Internal Audit is to provide assurance to the Health Information and Quality Authority ('HIQA') Audit, Risk and Governance ('ARG') Committee on its risk management, control, and governance processes in operation.

This report sets out the results for our follow-up review of recommendations made in prior periods subject to the scope in Section 2 below.

1.1 Summary of Results

For the Seventeen (17) open recommendation from previous Internal Audit Reports please see the results following our Follow Up Review with detailed Responses in section 3:

| # | Audit | Total # of findings | Closed previously | Open | Fully Implemented | Partially Implemented | Open |
|--|--|---------------------|-------------------|-----------|----------------------|-----------------------|------------|
| Reports in scope for the 2021 Follow up Review | | | | | Status November 2021 | | |
| 1 | Workforce Planning June 2019 | 7 | 2 | 5 | 1 | 3 | 1 |
| 2 | GDPR Monitoring Review January 2019 | 8 | 7 | 1 | 0 | 1 | 0 |
| 3 | Publications Process May 2020 | 5 | 4 | 1 | 0 | 1 | 0 |
| 4 | National In-Patients Experience Survey April 2021 | 5 | 4 | 1 | 1 | 0 | 0 |
| 5 | Inspections Process (Regulation Directorate) November 2020 | 5 | 0 | 5 | 4 | 1 | 0 |
| 6 | Healthcare Process Review April 2021 | 2 | 0 | 2 | 1 | 1 | 0 |
| 7 | Human Resources Practices Around Agency Staff June 2021 | 2 | 0 | 2 | 0 | 1 | 1 |
| Totals | | 34 | 17 | 17 | 7 | 8 | 2 |
| | | | | | 41% | 48% | 11% |

1.2 Acknowledgements and Limitations

We would like to thank all those members of management and staff at HIQA who assisted us during the course of our review.

Our review was focused on specific areas (as detailed in Section 2.1). Our work, unless otherwise indicated, consisted principally of the review and analysis of information provided to us, discussions with staff and management of HIQA, walkthroughs, review of relevant policies and documentation and limited substantive testing (where possible) and may not necessarily disclose all significant matters relating to the current environment within HIQA. We have relied on explanations provided to us without having sought to validate these with independent sources. We have, however, satisfied ourselves that explanations received are consistent with other information furnished to us.

The contents of this report should be considered in the context of the following:

- The findings identified have been based on the information provided by HIQA.
- Limited substantive testing of the controls which are in place has been conducted, where possible.
- The findings and associated risks identified are not exhaustive and no assurance is provided that additional risks do not exist.
- This review is a point in time indication of the possible gaps which may exist within HIQA

Mazars assumes no responsibility in respect of or arising out of or in connection with the contents of this report to parties other than to the HIQA. If others choose to rely in any way on the contents of this report they do so entirely at their own risk.

2. Terms of Reference

2.1 Audit Objectives and Scope

This review assessed the progress and implementation of audit recommendations raised for internal audits performed in prior periods against timelines for implementation and priorities as agreed by management.

The recommendations included in the following reports is in scope for this review.

| # | Audit | Report Date | High | Medium | Low | Total # of findings | Open |
|--|---|-------------|----------|-----------|-----------|---------------------|-----------|
| Reports in scope for the 2021 Follow up Review | | | | | | | |
| 1 | Workforce Planning | June 2019 | 0 | 2 | 3 | 7 | 5 |
| 2 | GDPR Monitoring Review | Jan 2019 | 1 | 8 | 0 | 8 | 1 |
| 3 | Publications Process | May 2020 | 0 | 4 | 1 | 5 | 1 |
| 4 | National In-Patients Experience Survey | April 2021 | 0 | 0 | 1 | 5 | 1 |
| 5 | Inspections Process (Regulation Directorate) | Nov 2020 | 0 | 2 | 3 | 5 | 5 |
| 6 | Healthcare Process Review | Apr 2021 | 0 | 1 | 1 | 2 | 2 |
| 7 | Human Resources Practices Around Agency Staff | June 2021 | 0 | 1 | 1 | 2 | 2 |
| Totals | | | 1 | 18 | 11 | 35 | 17 |

The following reports were not within scope for the 2021 follow up review. The progress with the implementation of these recommendations will be followed up in the Internal Financial Controls review that is scheduled to commence on the 22nd of November 2021.

| # | Audit | Report Date | High | Medium | Low | Total # of findings | Open |
|--|------------------------------------|-------------|----------|----------|----------|---------------------|----------|
| Reports in scope for the 2021 Follow up Review | | | | | | | |
| 1 | Internal Financial Controls – 2020 | Dec 2020 | 0 | 0 | 2 | 2 | 2 |
| 2 | Internal Financial Controls | Jan 2019 | 0 | 0 | 5 | 5 | 1 |
| Totals | | | 0 | 0 | 7 | 7 | 3 |

This work was focussed only on testing whether recommendations have been implemented. The responsibility for carrying out and monitoring these controls remains with the HIQA management and staff. As part of each follow up review, we discussed the status of recommendations with responsible individuals in the HIQA management and, where recommendations have been partially or fully implemented, reviewed evidence to that effect.

On this basis, we reported to the ARG on:

- Recommendations open
- Recommendations partially implemented
- Recommendations fully implemented

2.2 Audit Approach and Methodology

This review was delivered in line with the Mazars review methodology, and the specific approach developed for this review. We performed appropriate work to test whether the recommendations have been implemented and have been placed in operation.

Our audit work included:

- A review of internally approved policies and procedures.
- Discussions with management on the processes and procedures in place.
- A review of documentation provided by management to support implemented recommendations.
- Testing of implemented recommendations on a sample basis.

All work carried out was performed in accordance with an understanding of the proper interpretation of the law and in accordance with best practice within HIQA. Testing was designed to provide reasonable but not absolute assurance that expected controls are in place and work in practice

Work was completed remotely.

2.3 Reporting Arrangements

Draft audit findings were discussed in the form of a “closing meeting” with the key individuals nominated above. This meeting discussed the factual accuracy and risk associated with the findings identified and documented provisional management responses.

Subsequent to the completion of the closing meeting, a draft copy of the report was provided to management for review and completion of management responses.

The final report was presented to the HIQA ARG Committee.

