

## West Lothian Integration Joint Board Audit Risk and Governance Committee

Date: 24 June 2016

Agenda Item: 7.

### INTERNAL AUDIT PLAN 2016/17

### REPORT BY INTERNAL AUDITOR

#### **A PURPOSE OF REPORT**

To inform the Committee of the 2016/17 internal audit plan.

#### **B RECOMMENDATION**

To approve the 2016/17 internal audit plan.

#### **C TERMS OF REPORT**

The internal audit plan for 2016/17 sets out the planned internal audit work for the year to 31 March 2017 and is attached as an appendix.

The Public Sector Internal Audit Standards (PSIAS) require that a risk based audit plan be prepared. The internal audit plan therefore takes account of the Integration Joint Board's key risks as reported to the Board on 31 May 2016.

The purpose of the internal audit plan is to audit the Integration Joint Board's processes and ensure that effective controls are in place to mitigate the risks identified. It should be noted that separate internal audit arrangements are in place in relation to the council and health sides.

#### **D CONSULTATION**

The internal audit plan is based on the Integration Joint Board risk register which was reported to the Board on 31 May 2016.

#### **E REFERENCES/BACKGROUND**

Report to West Lothian Integration Joint Board 31 May 2016: Risk Management

## **F APPENDICES**

West Lothian Integration Joint Board Internal Audit Plan 2016/17.

## **G SUMMARY OF IMPLICATIONS**

<b>Equality/Health</b>	None.
<b>National health and Well-Being Outcomes</b>	Indirectly via the audit of key processes to determine their effectiveness.
<b>Strategic Plan outcomes</b>	Indirectly via the audit of key processes to determine their effectiveness.
<b>Single Outcome Agreement</b>	Indirectly via the audit of key processes to determine their effectiveness.
<b>Impact on other Lothian IJBs</b>	None.
<b>Resource/finance</b>	None.
<b>Policy/Legal</b>	None.
<b>Risk</b>	The internal audit plan aims to address key risks to the IJB's objectives.

## **H CONTACT**

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