



West Lothian Integration Joint Board

Internal Audit Annual Plan 2016/17



Audit Topic	Risk Register Reference	Risk	Audit Description	Estimated Days
Financial Assurance	IJB005	Funding is inadequate to meet strategic objectives, or is inadequately apportioned.	Conduct an audit of the IJB's financial assurance processes to ensure that the sums allocated to the IJB are adequate for its purposes.	10
Governance	IJB001	Lack of leadership and / or ineffective governance leading to failure to meet key objectives, financial overspends or reputational damage.	Conduct an audit of the IJB's governance processes to ensure that they appear to be effective.	10
Strategic Planning	IJB002	Ineffective strategic plan leads to key objectives not being achieved.	Conduct a high level review of the processes for preparing and approving the strategic plan.	5
Performance Management	IJB003	Inadequate performance management leads to key performance measures not met.	Conduct a high level review of the IJB's performance management processes.	5