

5. INTERNAL AUDIT PLAN 2016/17

The committee considered a report (copies of which had been circulated) by the Internal Auditor providing details of the internal audit plan for 2016/17 which set out the planned internal audit work for the year to 31 March 2017, details of which was attached as an appendix to the report.

The Internal Auditor advised that the Public Sector Internal Audit Standards (PSIAS) requires that a risk based audit plan be prepared. The purpose of the audit plan was to audit the Integration Joint Board's processes and ensure that effective controls were in place to mitigate the risks identified. It was noted that separate internal audit arrangements were in place in relation to the council and health sides.

During the course of the discussion it was recommended that a workplan be included on future agendas to provide an indication of the timetable of reports being scheduled.

It was recommended that the committee approve the 2016/17 internal audit plan.

Decision

1. Approved the terms of the report; and
2. Noted the recommendation that a workplan be submitted to future meetings.