

West Lothian Integration Joint Board Audit Risk and Governance Committee

Date: 31 March 2017

Agenda Item: 5

INTERNAL AUDIT PLAN 2017/18

REPORT BY INTERNAL AUDITOR

A PURPOSE OF REPORT

To inform the Committee of the 2017/18 internal audit plan.

B RECOMMENDATION

It is recommended that the Committee approves the 2017/18 internal audit plan.

C TERMS OF REPORT

The internal audit plan for 2017/18 sets out the planned internal audit work for the year to 31 March 2018 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 risks, which are being reported separately to this meeting.

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 operational arrangements within the council and health sides.

In relation to risk management, as I co-ordinate the Integration Joint Board's risk management arrangements, it is not possible for me to independently audit my own work. It is therefore proposed that Falkirk Internal Audit Service be invited to conduct an audit of the IJB's risk management arrangements. There will be no charge for this service, on the basis that the West Lothian Council internal audit team will undertake a reciprocal audit on a Falkirk Council system.

The NHS Lothian Chief Internal Auditor has intimated that 30 days will be set aside within the NHS Lothian internal audit plan for each IJB, to enable each IJB to commission work on NHS systems. Further discussions are required with my fellow IJB internal auditors to determine whether there would be merit in commissioning an audit topic jointly. A meeting with the NHS Lothian and IJB internal auditors is scheduled for 10 May, and the outcome will be reported to the Audit, Risk and Governance Committee.

D CONSULTATION

IJB Director, Chief Finance Officer, Standards Officer, and internal audit staff.

E REFERENCES/BACKGROUND

Report to Audit, Risk and Governance Committee 31 March 2017: Risk Management

F APPENDICES

West Lothian Integration Joint Board Internal Audit Plan 2017/18.

G SUMMARY OF IMPLICATIONS

Equality/Health	The report has been assessed as having little or no relevance with regard to equality or the Public Sector Equality Duty. As a result, equality impact assessment has not been conducted. The relevance assessment can be viewed via the background references to this report.
National health and Well-Being Outcomes	Indirectly via the audit of key processes to determine their effectiveness.
Strategic Plan outcomes	Indirectly via the audit of key processes to determine their effectiveness.
Single Outcome Agreement	Indirectly via the audit of key processes to determine their effectiveness.
Impact on other Lothian IJBs	None.
Resource/Finance	None.
Policy/Legal	None.
Risk	The internal audit plan aims to address key risks to the IJB's objectives.

H CONTACT

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31 March 2017