

**WEST LOTHIAN INTEGRATION JOINT BOARD**  
**INTERNAL AUDIT PLAN**  
**2017/18**

## **INTRODUCTION**

- 1.1 The Local Authority Accounts (Scotland) Regulations 2014 require that the Integration Joint Board (IJB) operates a professional and objective internal audit service in accordance with recognised standards and practices in relation to internal auditing. Recognised standards and practices are those set out in the Public Sector Internal Audit Standards (PSIAS).
- 1.2 The internal audit service is delivered and developed in accordance with its purpose which, as set out in the Internal Audit Charter, is to provide assurance by independently reviewing the IJB's risk management, control and governance processes.
- 1.3 The PSIAS require that a risk based audit plan be prepared for a period of no longer than one year. This annual audit plan fulfils this requirement, and plays an important role in ensuring that the effectiveness of control over key risks is systematically reviewed.
- 1.4 The risk based internal audit plan is prepared with reference to the IJB's risk register and in consultation with IJB senior officers. As the IJB matures, this methodology will develop to include other factors, for example, consideration of external audit reports and the outcome of our own internal audit follow up work.
- 1.5 The PSIAS require that I explain how internal audit's resource requirements have been assessed, and also require me to provide an annual opinion on the council's framework of governance, risk management and control. I consider that the resource allocation as set out in the annual audit plan is sufficient to enable me to provide an annual opinion.
- 1.6 The PSIAS also require that I include in my plan my approach to using other sources of assurance. In addition to my internal audit work, in providing my annual evidence based opinion for 2017/18 I will have regard to the work of the IJB's external auditor, which will be placed before the Audit Risk and Governance Committee as a matter of course.
- 1.7 Progress in completing the annual audit plan is reported to the Audit, Risk and Governance Committee.

**Kenneth Ribbons**  
**Internal Auditor**

## West Lothian Integration Joint Board

### Annual Internal Audit Plan 2017/18

Audit Topic	Risk Register Reference	Risk	Audit Description	Estimated Days	Timescale
Performance Management	IJB003	Inadequate performance management leads to key performance measures not met.	A high level review of the IJB's performance management processes. This has been carried forward from 2016/17 and will report in tandem with the audit commissioned from NHS Lothian internal audit on performance management within NHS Lothian.	5	June 2017
Workforce Management	IJB008	Performance inhibited by inability to recruit and retain key professional staff.	A review of the processes in place within the IJB to monitor workforce management arrangements within NHS Lothian and West Lothian Council.	5	December 2017
Funding	IJB005	Funding is inadequate to meet strategic objectives, or is inadequately prioritised.	A review of the processes in place within the IJB for ensuring that robust financial planning is in place and funding is prioritised to meet strategic objectives within available resources.	13	December 2017
Risk Management	All	Risks are not effectively identified, assessed or mitigated.	A review of the IJB's risk management processes. To be undertaken by Falkirk Council internal audit service.	5	March 2018

Audit Topic	Risk Register Reference	Risk	Audit Description	Estimated Days	Timescale
Follow up	All	Agreed actions to reduce risk are not implemented.	Follow up of previous internal audit recommendations.	2	March 2018