

3. INTERNAL AUDIT PLAN 2017/18

The Committee considered a report (copies of which had been circulated) by the Internal Auditor.

The report explained that the Public Sector Internal Audit Standards (PSIAS) required that a risk based audit plan be prepared. The internal audit plan for 2017/18 set out the planned internal audit work for the year to 31 March 2018, a copy of which was attached as an appendix to the report.

The purpose of the internal audit plan was to audit the Integration Joint Board's processes and ensure that effective controls were in place to mitigate risks identified. The PSIAS requires that a risk based audit plan be prepared for a period of no longer than one year to ensure that the effectiveness of control over key risks was systematically reviewed. The Committee noted that separate internal audit arrangements were in place relating to the operational arrangements within the council and health sides.

The Internal Auditor advised that Falkirk Internal Audit Service would be invited to conduct an audit of West Lothian IJB's risk management arrangements to ensure an independent audit was carried out, which would be reciprocated by West Lothian Council's internal audit team undertaking an audit of Falkirk Council's risk management arrangements.

The report went on to advise that NHS Lothian Chief Internal Auditor has intimated that thirty days would be set aside within the NHS Lothian internal audit plan to enable each IJB to commission work on NHS systems. Further discussions would be required by Lothian IJB Internal Auditors to determine whether there would be merit in commissioning an audit topic jointly. A meeting with NHS Lothian and IJB Internal Auditors was scheduled to be held on 10 May 2017, the outcome of which would be reported to a future meeting of the Audit, Risk and Governance Committee.

In response to a question raised relating to communication between IJB Internal Auditors, the Internal Auditor confirmed that there was ongoing communication and quarterly meetings held.

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

Decision

To approve the terms of the report.