

# West Lothian Integration Joint Board Audit, Risk and Governance Committee

Date: 4 March 2020

Agenda Item: 7

## INTERNAL AUDIT PLAN

### REPORT BY INTERNAL AUDITOR

#### **A PURPOSE OF REPORT**

- A1** To inform the Committee of the 2020/21 internal audit plan.

#### **B RECOMMENDATION**

- B1** It is recommended that the Committee approves the 2020/21 internal audit plan.

#### **C SUMMARY OF IMPLICATIONS**

- |           |                                                              |                                                                                                                                                                                              |
|-----------|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C1</b> | <b>Directions to NHS Lothian and/or West Lothian Council</b> | A direction is not required.                                                                                                                                                                 |
| <b>C2</b> | <b>Resource/ Finance</b>                                     | None.                                                                                                                                                                                        |
| <b>C3</b> | <b>Policy/Legal</b>                                          | None.                                                                                                                                                                                        |
| <b>C4</b> | <b>Risk</b>                                                  | The internal audit plan is based on risks to the IJB's objectives as set out in the IJB's risk register.                                                                                     |
| <b>C5</b> | <b>Equality/Health</b>                                       | The report has been assessed as having little or no relevance with regard to equality or the Public Sector Equality Duty. As a result, an equality impact assessment has not been conducted. |
| <b>C6</b> | <b>Environment and Sustainability</b>                        | None.                                                                                                                                                                                        |

- |            |                                               |                                                                         |
|------------|-----------------------------------------------|-------------------------------------------------------------------------|
| <b>C7</b>  | <b>National Health and Wellbeing Outcomes</b> | Indirectly via the audit of processes to determine their effectiveness. |
| <b>C8</b>  | <b>Strategic Plan Outcomes</b>                | Indirectly via the audit of processes to determine their effectiveness. |
| <b>C9</b>  | <b>Single Outcome Agreement</b>               | Indirectly via the audit of processes to determine their effectiveness. |
| <b>C10</b> | <b>Impact on other Lothian IJBs</b>           | None.                                                                   |

## **D TERMS OF REPORT**

- D1** The internal audit plan for 2020/21 sets out the planned internal audit work for the year to 31 March 2021 and is attached as an appendix.
- D2** 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 IJB's risks, which are being reported separately to this meeting.
- D3** 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 West Lothian Council and NHS Lothian.
- D4** The internal audits included in the internal audit plan will be reported to the IJB Audit, Risk and Governance Committee as a matter of course.

## **E CONSULTATION**

- E1** Audit, Risk and Governance Committee members, IJB Chief Officer, IJB Chief Finance Officer, Standards Officer, Head of Health Services, internal audit staff.

## **F REFERENCES/BACKGROUND**

- F1** None.

## **G APPENDICES**

- G1** IJB Internal Audit Plan 2020/21

## **H      CONTACT**

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