

WEST LOTHIAN INTEGRATION JOINT BOARD
INTERNAL AUDIT PLAN
2020/21

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. The Internal Audit Charter was approved by the Audit, Risk and Governance Committee on 6 January 2017.
- 1.3 The PSIAS requires that a risk based audit plan be prepared. 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 in consultation with IJB's Audit, Risk and Governance Committee and senior officers. The plan is prepared with reference to the IJB's risk register and previous internal audit and external audit work.
- 1.5 The PSIAS requires 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 Progress in completing the annual audit plan is reported to the IJB's Audit, Risk and Governance Committee.

Kenneth Ribbons
IJB Internal Auditor

West Lothian Integration Joint Board

Annual Internal Audit Plan 2020/21

Audit Topic	Risk Register Reference	Risk	Audit Description	Estimated Days	Timescale
Financial Planning	IJB004	Inadequate Funding to Deliver Strategic Plan	To review the key controls in place to mitigate this risk, with a focus on the update of, and reporting on, the medium term financial plan.	15	December 2020
Performance Management	IJB003	Inadequate Performance Management	To review the controls in place to ensure that there is regular and effective monitoring of performance by the IJB.	15	December 2020
Corporate Governance	IJB001	Governance Failure	To review progress on selected governance issues raised by the Standards Officer in his report to the Audit, Risk and Governance Committee in December 2019, with a focus on those which link directly to the risk register.	5	September 2020
TOTAL				35	