

Date	24 February 2021
Agenda Item	10

Report to Audit Risk and Governance Committee

Report Title: IJB Internal Audit Plan 2021/22

Report By: IJB Internal Auditor

Summary of Report and Implications	
Purpose	This report: (tick any that apply).
	- seeks a decision <input checked="" type="checkbox"/>
	- is to provide assurance <input type="checkbox"/>
	- is for information <input type="checkbox"/>
	- is for discussion <input type="checkbox"/>
	To inform the Committee of the 2021/22 internal audit plan.
Recommendations	It is recommended that the Committee approves the 2021/22 internal audit plan.
Directions to NHS Lothian and/or West Lothian Council	A direction is not required.
Resource/ Finance/ Staffing	None.
Policy/Legal	None.
Risk	When preparing the internal audit plan due consideration is given to the risks to achieving the IJB's objectives as set out in the IJB's risk register.

Equality, Health Inequalities, Environmental and Sustainability Issues	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.
Strategic Planning and Commissioning	Indirectly linked to the IJB's other plans via the audit of processes which may impact on their effectiveness.
Locality Planning	None.
Engagement	Chief Officer of West Lothian Health and Social Care Partnership and IJB Chief Finance Officer

Terms of Report	
1.	Background
1.1	The internal audit plan for 2021/22 sets out the planned internal audit work for the year to 31 March 2022 and is attached as an appendix.
1.2	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.
1.3	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.
1.4	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.

Appendices	1. IJB Internal Audit Plan 2021/22
References	None
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**WEST LOTHIAN INTEGRATION JOINT BOARD
INTERNAL AUDIT PLAN
2021/22**

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 2021/22

Audit Topic	Risk Register Reference	Risk	Audit Description	Estimated Days	Timescale
Budget Monitoring	IJB004	Inadequate Funding to Deliver Strategic Plan	To review the controls in place over IJB budget monitoring, including the processes for the provision of budget information to the IJB by West Lothian Council and NHS Lothian.	15	September 2021
Joint Inspection Report - Action Plan Progress	IJB001/ IJB002 / IJB003 / IJB006	Governance Failure / Failure to Effectively Implement the Strategic Plan / Inadequate Performance Management / Workforce Planning	To review the controls in place over the monitoring of progress of the agreed actions included in action plan arising from the joint inspection report.	15	December 2021
Follow Up of Previous Audit Findings	N/a	N/a	To undertake a follow up of the progress of previous audit findings which have been recorded in Pentana as risk actions.	2	September 2021
TOTAL				32	