

Title: Integration Joint Board Annual Internal Audit Plan 2016/17
Meeting: Audit Committee
Date: 22 September 2016
Submitted By: Chief Internal Auditor
Action: For Decision

INTERNAL AUDIT PLAN 2016/17

1. PURPOSE OF THE REPORT

The purpose of this paper is to seek approval of the Annual Internal Audit Plan for Falkirk Integration Joint Board (IJB) for 2016/17.

2. RECOMMENDATIONS

The IJB is asked to:

- Approve the 2016/17 annual plan.

3. BACKGROUND

As stated in the IRAG guidance, it is the responsibility of the IJB to establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources. In May 2016, FTF (Fife, Tayside and Forth Valley Audit and Management Services) were appointed as the IJB's Internal Auditors for 2015/16. The IJB has been asked to approve this appointment for a further year.

Resources to deliver the plan will be provided by the NHS Forth Valley and Falkirk Council Internal Audit services. 20 days have been included in the 2016/17 Internal Audit Plans for each party.

The draft operational plan for 2016/17 has been designed to target the priority issues identified by our assessment of risk. The plan includes the delivery of standard products required each year, addresses work required under the Financial Assurance Guidance and is further based on professional judgement of the IJB risk environment. We have also discussed the proposed plan with the Chief Officer and Chief Finance Officer to ensure the substantive audit assignments add value.

The proposed plan is set out below:

Ref	Audit	Indicative Scope
FK01-17	Audit Planning	Agreeing audit universe and preparation of strategic plan
FK02-17	Audit Management	Liaison with managers and Directors and attendance at Audit Committee
FK03-17	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment
FK04-17	Governance & Assurance	Ongoing support and advice on further development of governance and assurance structures, including issues identified as part of the annual report process
FK05-17	Strategic Planning	Review of Strategic Plan in advance of update including consideration of impact of savings requirements
FK06-17	Due diligence	Review/Validation of IJB post-implementation review
FK07-17	Capacity Planning & Bed Modelling	Review the capacity planning and bed modelling work being undertaken in Falkirk Partnership to give assurance it was undertaken appropriately using valid data

Work to deliver the internal audit plan is undertaken under the supervision of the Chief Internal Auditor. Through agreement between the Chief Executives of the Parties and the Chief Officer, a Joint Internal Audit Protocol will be developed setting out our shared working arrangements, including access to information held by the parties and reporting protocols.

The audit plan is designed to provide the Chief Internal Auditor with sufficient evidence to form an opinion on the adequacy and effectiveness of internal controls. Within the first year, we will identify areas for inclusion within the audit universe and develop a 3 year strategic audit plan congruent with the IJB's risk register.

4. CONSULTATION

The Chief Officer, the Chief Finance Officer and the Chief Internal Auditor of Falkirk Council have been consulted on the content of this paper. The draft plan has also been issued to the IJB's external auditors for comment.

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Chief Internal Auditor