

AC6. HEALTH AND SOCIAL CARE INTEGRATION – INTERNAL AUDIT WORK 2015/16 AND 2016/17

The committee considered a report by the Internal Audit Manager summarising completed Internal Audit Work for the Falkirk Integration Joint Board (IJB) and setting out planned future work.

The IJB had agreed on 5 February 2016 that the Chief Internal Auditor role for the Board would rotate on a 3 year basis between Falkirk Council and the Health Board's audit teams with the initial three year period falling to the Health Board. A report, to the Board, set out the audit work to date together with a proposed audit plan for 2016/17. This was provided as an appendix.

Members of the committee sought further clarification of the audit arrangements. In response to questions in regard to the Board's budget, and in particular in regard to arrangements in the event that the Board overspent on its budget, the Chief Executive gave an overview of the financial arrangements for the Board's first year and the budget process thereafter.

The Chief Finance Officer, in response to a question, confirmed that while it would be desirable for the Council and Health Board financial cycles to be synchronised it was unlikely that either partner would alter its internal processes.

The Internal Audit Manager confirmed, following questions, that the Board was developing a corporate risk management framework.

Decision

The committee agreed to note the report.