

AC6. Internal Audit Plan 2019/20

The committee considered a report by the Chief Internal Auditor presenting the 2019/20 Internal Audit Plan for approval.

The Internal Audit service was provided jointly by Falkirk Council and Fife, Tayside, and Forth Valley NHS Internal Audit Consortium. Chief Internal Auditor responsibility rotated on a three yearly basis and, from 1 April 2019, fell to Falkirk Council's Internal Audit Manager. Resourcing of the team would continue to be shared between the two organisations. Internal Audit's role was to provide a balanced and evidence based opinion on the adequacy of the IJB's arrangements for risk management, governance, and control.

For 2019/20 Internal Audit would deliver the following two main assignments:-

- Carers (Scotland) Act 2016 and Participation and Engagement Strategy Arrangements, and
- Medium Term Financial Planning.

The Plan was developed taking account of key financial and other risks including consideration of the IJB's Strategic Risk Register and consultation with the Chief Officer and Chief Finance Officer. For each assignment, a more detailed Terms of Reference would be agreed with the Chief Officer and Chief Finance Officer prior to the commencement of fieldwork.

On completion of each review, Internal Audit would issue a draft report to the Chief Officer and Chief Finance Officer. This would include an opinion on the adequacy of risk management, governance, and control arrangements in the area under review, and an action plan setting out any recommendations for improvement. Where Internal Audit made recommendations, the Chief Officer was required to provide formal responses (including action dates). The report and completed action plan would then form the final record of the assignment.

Progress on the 2019/20 Internal Audit Plan would be reported to Audit Committee throughout the year. On an annual basis, an Internal Audit Assurance Report would be presented to the Audit Committee. This would give an overall opinion on the IJB's risk management, governance, and control arrangements, based on the work Internal Audit had carried out over the course of the year.

Decision

The committee:-

- (1) approved the Internal Audit Plan for 2019/20, and**
- (2) noted that progress will be reported to the Audit Committee on an ongoing basis.**