

AC26. Internal Audit Progress Report

The Committee considered a progress report by the Chief Internal Auditor on the 2022/23 Integration Joint Board Annual Internal Audit Plan and informed the Audit Committee of relevant Falkirk Council and NHS Forth Valley internal audit reports, as agreed with the Chief Officer/Chief Finance Officer as relevant to the Audit Committee.

Internal audit FK05-23 Strategic Plan was originally due to be presented to this meeting of the Audit Committee. Following discussions with management, it had been agreed that it would be better to defer this audit to the next meeting of the Audit Committee in March 2023 to allow it to better reflect the anticipated March 2023 timeline for the conclusion of the new Strategic Plan. In addition, this work would take notice of the refresh of the NHS Forth Valley Healthcare Strategy, which had been planned for January 2023.

Work on FK03-23 Internal Control Evaluation would be carried out during January and February 2023 and reported to the Committee at its next meeting in March 2023. This audit was currently at the planning stage, and it would assess the adequacy and effectiveness of internal controls, providing time for any remedial action to be taken before year-end. This would allow the annual accounts process to be focused on year-end assurances and confirmation that the required actions had been implemented.

The Committee asked for clarification of what an Audit Universe meant. The Chief Internal Auditor said that this was a list of everything that could be audited, however this language was outdated as it came from a model that was used pre-Covid.

Decision

The Committee noted the progress on the 2022/23 Annual Internal Audit Plan set out at appendix 1 to the report and the summaries of relevant reports from the partner bodies set out at appendix 2 to the report.