

Ref	Category	Audit	Days	Commentary	Status
1.	Assurance	Annual Assessment of Internal Control and Governance	20	Prepare an annual assurance report for MIJB Management and MIJB Audit and Risk Committee summarising the work undertaken by Internal Audit during the year and forming an opinion on the adequacy of the MIJB's arrangements for risk management, governance and internal control for delegated resources. Test a sample of the key elements in the MIJB Code of Corporate Governance to determine whether these are operating effectively. This will be used to inform the MIJB's Annual Governance Statement.	<p>Ongoing follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2018/19.</p> <p>Annual evaluation of compliance with and effectiveness of MIJB's Local Code of Corporate Governance and annual evaluation of effectiveness of MIJB's internal controls and governance arrangements scheduled 4<sup>th</sup> Quarter.</p> <p>Half of reallocated MLC Internal Audit 20 days to be utilised to engage Integration Manager and new Chief Officer in the assessment of MIJB's Local Code of Corporate Governance. Plan days amended from 10 to 20 days to reflect this.</p>
2.	Assurance	Workforce Development	30	<p>Assess the MIJB's approach to workforce development to ensure people resources are in place to deliver redesigned services commissioned by the MIJB and their fit with strategic priorities for health and social care integration set out in the Strategic Plan to meet the needs of service users.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit functions in NHS Lothian and Midlothian Council.</p>	<p>Scheduled 3<sup>rd</sup> Quarter to be provided by NHS Lothian Internal Audit. Plan days amended from 20 to 30 days to reflect this.</p> <p>Original MLC Internal Audit 20 days reallocated to Annual Assessment of Internal Control and Governance (10) and to Performance Management (10) to utilise available resources.</p>
3.	Assurance	Performance Management	25	<p>Assess whether there is appropriate alignment of performance measures in the MIJB's Performance Management Framework to key priorities and outcomes of the Strategic Plan and validate the evidence of improvement of health and wellbeing within Midlothian through integrating health and social care services.</p> <p>Review and evaluate the source systems, data and processes to produce the annual performance report required by the Scottish Government.</p>	<p>Scheduled 3<sup>rd</sup> Quarter.</p> <p>Half of reallocated MLC Internal Audit 20 days to be utilised to enhance scope of planned assurance work. Plan days amended from 15 to 25 days to reflect this.</p>

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4.	Other	Recommendations Follow Up Review	10	Undertake two reviews: The first will assess performance against closing Audit Actions by the agreed due date; and the second will include a sample check on the adequacy of new internal controls for Audit Actions flagged as closed.	Internal Audit Follow-up of Completed Recommendations Report to MIJB Audit and Risk Committee 5 September 2019. Other review of progress scheduled 3rd Quarter.
5.	Other	Administration of Audit Scotland Reports	2	Monitor publication of Audit Scotland reports and co-ordinate submission by Management of relevant Audit Scotland Reports to the MIJB Audit and Risk Committee / Board.	Ongoing. Tracker in place to coordinate relevant Management presenting reports to MIJB or its Audit and Risk Committee to ensure transparency of best practice and lessons learned.
6.	Other	Audit Committee Self-Assessment	3	Provide assistance to Chair in undertaking a self-assessment of the MIJB Audit and Risk Committee against the CIPFA best practice guidance.	MIJB Chief Internal Auditor facilitated inaugural MIJB Audit Committee Self-Assessment on 6 June 2019 that resulted in the Chair's Report to MIJB ARC Committee 5 September 2019 and to MIJB 10 October 2019. Actions in progress on identified Areas of Improvement.
7.	Other	Attendance at Boards / Committees	5	Prepare for and attend MIJB Board / Audit and Risk Committee meetings.	Ongoing
8.	Other	Audit Planning for 2020/21	5	Renew risk assessment, develop and consult on proposed coverage within the MIJB Internal Audit Annual Plan 2020/21.	Scheduled 4th Quarter.
	<b>Total</b>		<b>100</b>	Midlothian Council's Internal Audit function will provide 70 days and NHS Lothian Internal Audit team will provide 30 days to support the delivery of the Plan.	