

Ref	Category	Audit	Days	Commentary
1.	Assurance	Annual Assessment of Internal Control and Governance	12	<p>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.</p> <p>Conduct a high level review of risk management arrangements in operation.</p> <p>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>
2.	Assurance	Transformation Budgeting and Control	30	<p>NHS Lothian Internal Audit team will deliver this Audit.</p> <p>Review the processes in place to ensure that the IJB is maintaining a control process in relation to transformation expenditure and budget reductions in year and future financial years.</p>
3.	Assurance	Governance Processes	15	<p>Review of the Governance processes across the IJB and ensuring that they are meeting best practice requirements.</p>

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4.	Other	Recommendations Follow Up Review	8	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.
5.	Other	Administration of Audit Scotland Reports	1	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.
6.	Other	Audit Committee Self-Assessment	1	Provide assistance to Chair in undertaking a self-assessment of the MIJB Audit and Risk Committee against the CIPFA best practice guidance.
7.	Other	Attendance at Boards / Committees	2	Prepare for and attend MIJB Board / Audit and Risk Committee meetings.
8.	Other	Audit Planning for 2025/26	1	Renew risk assessment, develop and consult on proposed coverage within the MIJB Internal Audit Annual Plan 2023/24.
	Total		70	Midlothian Council's Internal Audit function will provide 40 days and NHS Lothian Internal Audit team will provide 30 days to support the delivery of the Plan.