

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.	Ongoing follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2019/20. 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 th Quarter.
2.	Assurance	tbc	30	NHS Lothian Internal Audit team (Grant Thornton) will deliver this Audit. The scope of the Audit is yet to be determined. Options for discussion: Focus on a specific IJB direction or commissioned services; The implementation of the ministerial task force recommendations; Set aside and financial planning; or Other area of risk.	Scope of audit – no progress on determination.
3.	Assurance	Performance Management	25	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. Review and evaluate the source systems, data and processes to produce the annual performance report required by the Scottish Government.	Internal Audit Report on Performance Management presented to MIJB Audit and Risk Committee 3 September 2020. Internal Audit will continue to liaise with MIJB Management on the progress with refinements and developments on the Performance Management Framework. This will be used to inform the Chief Internal Auditor's Annual Assurance Report 2020/21 on the adequacy of the arrangements for risk management, governance and internal control by the MIJB of the delegated resources.

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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 presented to MIJB Audit and Risk Committee 3 September 2020. A further follow-up report will be presented to MIJB Management and the MIJB Audit and Risk Committee on progress with the MIJB Internal Audit open recommendations.
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.	Actions arising on identified Areas of Improvement from the inaugural 2018/19 self-assessment of MIJB ARC are still in progress. MIJB Chief Internal Auditor will facilitate MIJB ARC Self-Assessment in 4 th Quarter.
7.	Other	Attendance at Boards / Committees	5	Prepare for and attend MIJB Board / Audit and Risk Committee meetings.	Ongoing
8.	Other	Audit Planning for 2021/22	5	Renew risk assessment, develop and consult on proposed coverage within the MIJB Internal Audit Annual Plan 2021/22.	Scheduled 4th Quarter.
	Total		100	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.	