

Audit Plan: 2015/16 Integrated Joint Board

Appendix 1

Ref	Risk Based / Core System (R / C or N/A)	Auditable Area	Priority (H/M)	Total Number of Days	Q1	Q2	Q3	Q4	Comments
1	R	Governance including Financial assurance process	H	30				✓	Review the governance systems put in place by the IJB including those relating to financial assurance process.
2	R	The strategic plan, planning process and the financial plan that underpins the strategic plan.	H	20				✓	To undertake a review of the strategic plan, planning process and the financial plan that supports the strategic plan.
3	R and C	Service provision.	H	5				✓	Any relevant issues raised by NHS Lothian and Midlothian Council internal auditors in relation to the operational delivery of IJB services.
4	R and C	Manager's Annual Report	H	10				✓	the Chief Internal Auditor is required to prepare an annual report for the Audit and Risk Committee summarising the work undertaken by the Internal Audit Section during the year and using this to form an opinion on the adequacy of the control environment within the IJB.
5	N/A	Assessment against PSIAS / Assessment of Audit and Risk Committee	H	10				✓	Each year the Internal Audit Section undertakes a self assessment against the Public Sector Internal Audit Standards and reports its findings to the Audit and Risk Committee. In addition assistance is provided to the Chair of the Audit and Risk Committee in undertaking an assessment of the Audit and Risk Committee against the CIPFA standards.

Key:

R – Risk Based Audit

C – Core Process or Systems Audit