

Ref	Category	Audit	Days	Commentary	Status
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>	<p>Ongoing follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2020/21.</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 4th Quarter.</p>
2.	Assurance	tbc	30	<p>NHS Lothian Internal Audit team will deliver this Audit.</p> <p>The scope of the Audit is yet to be determined. Options for discussion: focus on a specific MIJB Direction or commissioned service; the implementation of the ministerial task force recommendations; set aside and financial planning; or other area of risk.</p>	<p>Scope of audit – initial discussions held; no progress yet on determination. Scheduled 4th Quarter.</p>
3.	Assurance	Financial Planning and Management	15	<p>Review to ensure that 2021/22 budgets are based on realistic plans and monitoring reports enable service delivery within approved budget.</p>	<p>Continuous audit approach on this audit. Monthly meetings with Chief Finance Officer.</p>

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4.	Other	Recommendations Follow Up Review	8	Undertake two reviews: The first will include a sample check on the adequacy of new internal controls for Audit Actions flagged as closed; and the second will assess performance against closing Audit Actions by the agreed due date.	Internal Audit Follow-up Review of Completed Recommendations Report presented to MIJB Audit and Risk Committee 10 June 2021. A further follow-up report on progress with the MIJB Internal Audit open recommendations will be presented to MIJB Management and the MIJB Audit and Risk Committee in December 2021.
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.	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	1	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 2020/21 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	2	Prepare for and attend MIJB Board / Audit and Risk Committee meetings.	Ongoing
8.	Other	Audit Planning for 2022/23	1	Renew risk assessment, develop and consult on proposed coverage within the MIJB Internal Audit Annual Plan 2022/23.	Scheduled 4 th Quarter.
	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.	