



**REPORT TO:** IJB Audit & Risk Committee

**MEETING DATE:** 12 March 2023

**BY:** Chief Internal Auditor

**SUBJECT:** Internal Audit Plan 2024/25

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## **1 PURPOSE**

- 1.1 To inform the Audit and Risk Committee of Internal Audit's operational plan for 2024/25.

## **2 RECOMMENDATIONS**

- 2.1 The Audit and Risk Committee is asked to approve the Audit Plan for 2024/25.

## **3 BACKGROUND**

- 3.1 The annual audit plan has been prepared in accordance with Public Sector Internal Audit Standards (PSIAS).

- 3.2 In preparing the annual audit plan a range of factors have been taken into account, including:

- The Public Bodies (Joint Working) (Scotland) Act 2014, which sets out the framework for integrated adult health and social care services
- The Integration Scheme
- The IJB Strategic Plan 2022-2025
- The IJB risk register in place
- Changes in service delivery

- 3.3 Internal Audit will evaluate the adequacy and effectiveness of controls in responding to risks within the IJB's governance, operations and information systems, regarding the:

- Achievement of the IJB's strategic objectives.
  - Reliability and integrity of financial and operational information.
  - Effectiveness and efficiency of operations and programmes.
  - Safeguarding of assets.
  - Compliance with laws, regulations, policies, procedures and contracts.
- 3.4 The provision of the Internal Audit service is by East Lothian Council's Internal Audit Unit in partnership with the NHS Lothian Internal Audit team.
- 3.5 Internal Audit will adopt a risk based approach to audit assignments as the principal means of providing assurance on the adequacy, reliability and effectiveness of internal controls. Testing of controls will be carried out on a sample basis.
- 3.6 For each individual audit, a detailed audit report will be prepared for the IJB Chief Officer and copies of the audit report will be provided to External Audit and to members of the IJB Audit and Risk Committee.
- 3.7 Audit reports will highlight areas where expected controls have been met and areas where there is scope for improvement. The reports will contain detailed recommendations and record management responses to the recommendations.
- 3.8 Follow-up of all recommendations will be carried out, and formal follow up reviews completed for all reports graded limited or no assurance.
- 3.9 An Annual Internal Audit Opinion and Report will be prepared at the end of the financial year, outlining:
- A statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the Quality Assurance and Improvement Programme that support the statement.
  - An opinion on the overall adequacy and effectiveness of the IJB's framework of governance, risk management and control together with a summary of the work supporting the opinion.
- 3.10 The detailed Audit Plan for 2024/25 is attached as Appendix A

## **4 ENGAGEMENT**

- 4.1 The Audit Plan has been discussed with Management, but does not require wider engagement.

## **5 POLICY IMPLICATIONS**

5.1 None.

## **6 INTEGRATED IMPACT ASSESSMENT**

6.1 The subject of this report does not affect the wellbeing of the community or have a significant impact on equality, the environment or economy.

## **7 DIRECTIONS**

7.1 The subject of this report does not require any amendment to or creation of Directions.

## **8 RESOURCE IMPLICATIONS**

8.1 Financial – None

8.2 Personnel – None

8.3 Other – None

## **9 BACKGROUND PAPERS**

9.1 None

Appendix – Internal Audit Plan

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<b>DATE</b>	4 March 2024

**APPENDIX A****AUDIT PLAN 2024/25**

<b>AUDITABLE AREAS</b>	<b>SCOPE OF THE AUDIT</b>	<b>INTERNAL AUDIT ASSESSED RISK</b>	<b>WEEKS</b>
Financial Recovery Plan Monitoring	Internal Audit will review the processes in place to monitor the achievement of financial recovery plans during the year and development of any further plans for future years as part of the medium-term financial strategy.	High	6
Governance Processes	Internal Audit will review the governance processes in place across the IJB against best practice across the sector.	Medium	6
Participation and Engagement	The NHS Lothian Internal Audit team will review the processes of ensuring participation and engagement with the community and specific stakeholder groups.	Medium	NHS Audit Team
Follow-up Audits	Internal Audit will follow-up on previously issued audit reports to ensure that recommendations made have been implemented by Management.	Low	2
Other Audit Work	Time has been allocated for other audit work including the preparation of the audit plan, self-assessment against the Public Sector Internal Audit Standards (PSIAS) and the preparation of the annual internal audit opinion and report.	Low	1