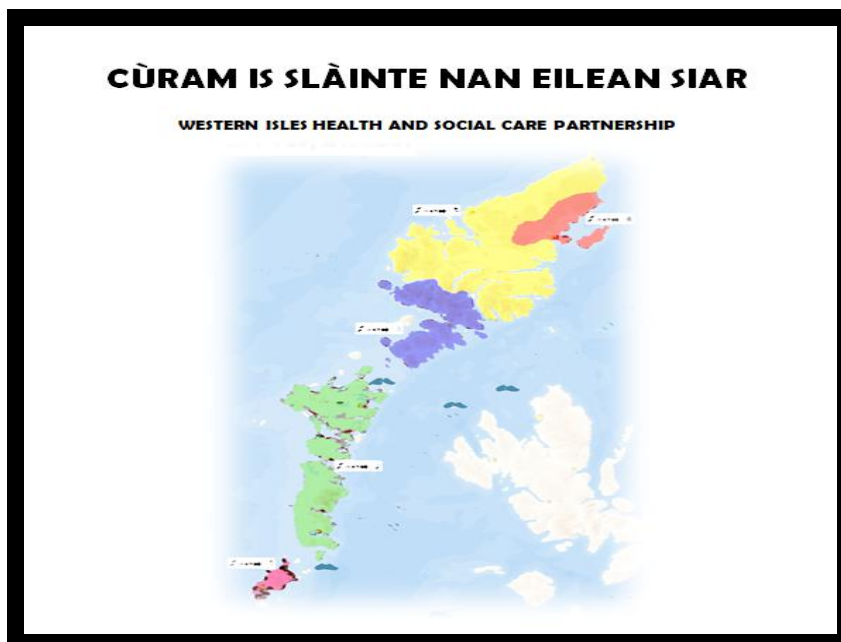


Integration Joint Board



Internal Audit Progress 2017/18

**Report to the IJB Audit Committee for the period
1 April 2017 to 26 January 2018**

26th January 2018

**INTEGRATION JOINT BOARD
INTERNAL AUDIT PROGRESS REPORT TO THE AUDIT COMMITTEE FOR
THE PERIOD FROM 1 APRIL 2017 TO 26 JANUARY 2018**

I Introduction

101 This report summarises the internal audit activity within Comhairle nan Eilean Siar for the period covering 1 April 2017 to 26 January 2018. The activity has been based on the Strategic Audit Plan for the three years to 31 March 2019 and the Operational Internal Audit Plan for 2017/18, both of which have been approved by the Audit Committee.

II Reports and work in progress in respect of 2016/17

201 All work completed for 2016/17 with no outstanding items of reporting.

III Reports and work in progress in respect of 2017/18

301 Work included in the annual plan for 2017/18 and which is currently in progress includes:-

- Preparation and issue of three follow up reports for management to complete.

IV Follow up reviews

401 An important part of the Internal Audit process is to follow up previous reports to confirm whether recommended actions have been implemented. In general, follow up reviews are undertaken approximately six to twelve months after the original study. The Audit Committee is asked to consider the following follow up report at the January 2018 meeting:-

Report number	Title	Date of issue
	None outstanding.	

**INTEGRATION JOINT BOARD
INTERNAL AUDIT PROGRESS REPORT TO THE AUDIT COMMITTEE FOR
THE PERIOD FROM 1 APRIL 2017 TO 26 JANUARY 2018**

V Conclusion

- 501 In preparing the 2017/18 Operational Plan cognisance has been taken to set a realistic and achievable plan whilst meeting the risk priorities of the IJB and note that appropriate progress is being made towards achieving the approved plan.
- 502 Work will shortly commence on the three follow up reports arising from the substantive reports issued during the financial year. We aim to present these follow up reports at the next scheduled meeting of the Committee.
- 503 We are making appropriate progress with the plan. In the event of any concerns arising which we would believe may affect the outcome of the plan, this would be reported in a timely manner to the Committee.

Internal Audit
26th January 2018

**INTEGRATION JOINT BOARD
INTERNAL AUDIT PROGRESS REPORT TO THE AUDIT COMMITTEE FOR
THE PERIOD FROM 1 APRIL 2017 TO 26 JANUARY 2018**

Appendix A

Summary of progress against planned internal audit work 2017/18

Review	Reference (where applicable)	Status
Internal Audit Work 2017/18		
Financial Planning	IJB 1-17/18	Final report issued 6 th September 2017
Performance Reporting	IJB 2-17/18	Final report issued 6 th September 2017
Risk Management	IJB 3-17/18	Final report issued 27 th September 2017
Annual & Progress Reporting for 2016/17 & 2017/18		
IJB - Internal Audit Annual Report		Report issued 10 th May 2017
Progress Reporting to IJB Audit Committee		Report issued 5 th September 2017
Progress Reporting to IJB Audit Committee		Report issued 26 th January 2018
Meetings and attendance at IJB Audit Committee		
General communications, drafting and clearing meeting, advice and liaison with Parent bodies and appointed Internal and External Auditors		Attended all meetings of the Audit Committee and meetings with Parent Bodies and appointed Auditors.
Follow Up Reporting		
Preparation and review of previously issued reports and progress reporting		Work will commence after completion dates agreed with management.