

Integration Joint Board Audit Committee 23.02.17

Agenda Item: 5.3

Purpose: For Information

## **Integration Joint Board**



### **Internal Audit Progress 2016/17**

**Report to the IJB Audit Committee for the period  
1 April 2016 to 30 January 2017**

**30<sup>th</sup> January 2017**

**INTEGRATION JOINT BOARD  
INTERNAL AUDIT PROGRESS REPORT TO THE AUDIT COMMITTEE FOR  
THE PERIOD FROM 1 APRIL 2016 TO 27 JANUARY 2017**

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**I Introduction**

101 This report summarises the internal audit activity within Comhairle nan Eilean Siar for the period covering 1 April 2016 to 30 January 2017. 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 2016/17, both of which have been approved by the Audit Committee.

**II Reports and work in progress in respect of 2015/16**

201 This is the first year of our appointment and no previous work is outstanding from any previous year or that requested by the Audit Committee or Section 95 Officer.

**III Reports and work in progress in respect of 2016/17**

301 Work included in the annual plan for 2016/17 and which is currently in progress includes:-

- No outstanding items

**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 September 2016 meeting:-

<b>Report number</b>	<b>Title</b>	<b>Date of issue</b>
IJB1/2-16/17	Due Diligence and Governance Arrangements	<b>30<sup>th</sup> January 2017</b>
IJB3-16/17	Strategic Planning	<b>13<sup>th</sup> January 2017</b>

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**V Conclusion**

- 501 In preparing the 2016/17 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 On entering the final quarter of the financial year, 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  
30<sup>th</sup> January 2017

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Appendix A

Summary of progress against planned internal audit work 2016/17

Review	Reference (where applicable)	Status
<b>Internal Audit Work 2016/17</b>		
Governance Arrangements	IJB 1-16/17	Final Report issued 31 <sup>st</sup> August 2016
Due Diligence	IJB 2-16/17	Final Report issued 31 <sup>st</sup> August 2016
Integration Joint Board – Review of the Strategic Plan 2016-2019	IJB 3-16/17	Final Report issued 2 <sup>nd</sup> September 2016
<b>Annual Reporting</b>		
IJB - Internal Audit Annual Report		To be produced after the close of the financial year and report to the Audit Committee thereafter.
Progress Reporting to IJB Audit Committee		Report issued 30 <sup>th</sup> January 2017
<b>Meetings and attendance at IJB Audit Committee</b>		
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.
<b>Follow Up Reporting</b>		
Preparation and review of previously issued reports and progress reporting		Final reports issued 13 <sup>th</sup> and 30 <sup>th</sup> January 2017