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Agenda Item 5.

## **Integration Joint Board – Audit Committee**

Date of Meeting: 13 March 2018.

Subject: Audit Scotland, Orkney Integration Joint Board, Annual Audit Plan for 2017/18.

### **1. Summary**

1.1. This report introduces Audit Scotland's Orkney Integration Joint Board Annual Audit Plan for 2017/18.

### **2. Purpose**

2.1. To present Audit Scotland's Annual Audit Plan for 2017/18.

### **3. Recommendations**

The Integration Joint Board is invited to:

3.1. Note the external audit plan for 2017/18, prepared by Audit Scotland, attached as Appendix 1 to this report.

### **4. Background**

4.1. Audit Scotland is the appointed external auditor for the Integration Joint Board for the period 2017/18.

4.2. The auditor's responsibilities as independent auditor are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and are guided by the auditing profession's ethical guidance.

4.3. Following the conclusion of each year's planning process, the external auditor prepares an annual audit plan which outlines the work to be undertaken as part of the annual audit of the Integration Joint Board. The plan also sets out the ways in which Audit Scotland will meet their respective responsibilities under the Code of Audit Practice.

## 5. Audit Plan

5.1. The Annual Audit Plan 2017/18, attached as Appendix 1 to this report, contains an overview of the planned scope and timing of the audit. The plan identifies the work required to provide an opinion on the financial statements and related matters.

5.2. The plan details the main risk areas for the Integration Joint Board which have been categorised into financial risks and wider dimension risks on page 4 and 5.

## 6. Contribution to quality

Please indicate which of the Our Plan 2013 to 2018 and 2020 vision/quality ambitions are supported in this report adding Yes or No to the relevant area(s):

<b>Promoting survival:</b> To support our communities.	No.
<b>Promoting sustainability:</b> To make sure economic, environmental and social factors are balanced.	No.
<b>Promoting equality:</b> To encourage services to provide equal opportunities for everyone.	No.
<b>Working together:</b> To overcome issues more effectively through partnership working.	Yes.
<b>Working with communities:</b> To involve community councils, community groups, voluntary groups and individuals in the process.	No.
<b>Working to provide better services:</b> To improve the planning and delivery of services.	Yes.
<b>Safe:</b> Avoiding injuries to patients from healthcare that is intended to help them.	Yes.
<b>Effective:</b> Providing services based on scientific knowledge.	Yes.
<b>Efficient:</b> Avoiding waste, including waste of equipment, supplies, ideas, and energy.	Yes.

## 7. Resource implications and identified source of funding

7.1. The proposed audit fee for the 2017/18 audit is £24,000. This is a 37.3% increase from 2016/17 (£17,470).

## 8. Risk and Equality Assessment

8.1. There are no direct risk implications arising from this report.

## 9. Author

9.1. Pat Robinson (Chief Finance Officer), Integration Joint Board.

## **10. Contact details**

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## **11. Supporting documents**

11.1. Appendix 1: Audit Scotland Annual Audit Plan for 2017/18.