



## **PERTH AND KINROSS INTEGRATION JOINT BOARD**

### **AUDIT & PERFORMANCE COMMITTEE**

**18 JUNE 2019**

#### **APPOINTMENT OF INTERNAL AUDITORS 2019/20 – 2021/22**

**Report by Chief Financial Officer (Report No. G/19/102)**

##### **PURPOSE OF REPORT**

This report seeks approval to proposed Internal Audit Arrangements for the Integration Joint Board for 2019/20 for a period of 3 years.

##### **1. BACKGROUND**

The Scottish Government issued Finance Guidance for Integration Joint Boards (IJB) via the “Integrated Resources Advisory Group” (IRAG). That guidance states:-

“It is the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources. This will include determining who will provide the internal audit service for the Integration Joint Board and nominating a Chief Internal Auditor.”

The IJB is also required to comply with the article 7 of the Local Authority Accounts (Scotland) regulations 2014 which state:-

“A local authority must operate a professional and objective auditing service in accordance with recognised standards and practices in relation to internal auditing.”

Accordingly, at its meeting on the 6th November 2015, the IJB approved the appointment of Tony Gaskin, as the IJB’s Chief Internal Auditor for 2016/17, with internal audit resources provided by both Fife, Tayside and Forth Valley Internal Audit Services (FTF) and Perth and Kinross Council Internal Audit service. This approval was extended in September 2017 to 2017/18 and in June 2018 to 2018/19.

Whilst the Chief Internal Auditor role has been undertaken by FTF, there has been close liaison with the P&K Council Chief Internal Auditor and the processes and procedures followed have been agreed by a working group of the Chief Internal Auditors of all Local Authority in the Tayside region as well as the NHS Tayside.

## 2. KEY ISSUES

Given that this appointment has been in place for three years, it was considered an appropriate time to review the arrangement, particularly as there is now a new Accountable Officer who may well bring new thoughts on governance and different priorities for audit. Following discussions with FTF, NHS Tayside and Perth & Kinross Council it is therefore proposed that Jackie Clark now be appointed as Chief Internal Auditor for Perth and Kinross IJB with both Perth and Kinross Council Internal Audit services and FTF continuing to provide resources under the terms of the joint working arrangements already in place...

The approval of the Audit & Performance Committee is now sought to appoint Jackie Clark as Chief Internal Auditor with Perth & Kinross Council Internal Audit Service and FTF being appointed as the IJB's Internal Auditors for 2019/20 for a period of 1 year in the first instance.

## 3. RECOMMENDATION

The Audit and Performance Committee is asked to:-

- Approve the appointment of Jackie Clark as Chief Internal Auditor; and
- Approve Perth and Kinross Council Internal Audit Services and FTF as the IJB's Internal Auditors for 2019/20 for a period of 1 year.

### Author(s)

Name	Designation	Contact Details
Jane M Smith	Chief Financial Officer	janemsmith@nhs.net janemsmith@pkc.gov.uk 01738 459556 07966 875713