



**PERTH & KINROSS INTEGRATION JOINT BOARD**  
**AUDIT & PERFORMANCE COMMITTEE**  
**WORKPLAN 2024-25**

(Report No. G/24/100)

This work plan outlines the major items the Audit and Performance Committee has to consider as part of its schedule of work for the year. This should allow the Committee to fulfil its terms of reference. It will continue to be kept under review throughout the year.

Item	Standing Item	Non Standing Item	Responsibility	Jun 24th 2024	Jul 29th 2024 <sup>1</sup>	Sep 23rd 2024	Oct 28th 2024 <sup>2</sup>	Nov 25th 2024	Feb 24th 2025
<b>Governance and Assurance</b>									
Strategic Risk Management Update	✓		Chief Officer	✓		✓		✓	✓
Partnership Improvement Plan / Audit Recommendations Update		✓	Chief Officer	✓		✓		✓	
Appointment of Internal Auditors		✓	Chief Finance Officer						✓
Internal Audit Annual Report and Assurance Statement		✓	Chief Internal Auditor	✓					
Internal Audit Reports 2022/23:			Chief Internal Auditor						
· Premises and Property PKIJB 22-03		✓	Chief Internal Auditor			✓			
Internal Audit Reports 2023/24:			Chief Internal Auditor						
· Sustainability of Commissioned Service Providers		✓	Chief Internal Auditor			✓			
· Workforce		✓	Chief Internal Auditor					✓	
· Joint Equipment Loans Store		✓	Chief Internal Auditor			✓			
Internal Audit Reports 2024/25: TBC		✓	Chief Internal Auditor						
Internal Audit Strategy and Plan 2024/25		✓	Chief Internal Auditor			✓			
Internal Audit Plan Progress Report	✓		Chief Internal Auditor	✓		✓		✓	✓
External Audit Strategy		✓	External Auditor						✓
External Audit – Proposed Audit Fee 2024/25		✓	Chief Finance Officer						✓
External Audit Annual Report 2023/24		✓	External Auditor				✓		
Best Value Self Assessment		✓	Chief Finance Officer	✓					
Perth & Kinross Risk Management Framework		✓	Chief Finance Officer					✓	
<b>Performance</b>									
Financial Position	✓		Chief Finance Officer	✓		✓		✓	✓
Progress Report - Key National Indicator Set	✓		Chief Officer			✓		✓	✓
Annual Performance Report		✓	Chief Officer		✓				
Progress of Analogue to Digital Migration		✓	Chief Officer			✓			



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<b>Annual Accounts</b>									
Annual Governance Statement		✓	Chief Finance Officer	✓					
Unaudited Annual Accounts 2023/24		✓	Chief Finance Officer	✓					
Audited Annual Accounts 2023/24		✓	Chief Finance Officer				✓		
Letter of Representation to External Audit		✓	Chief Finance Officer				✓		
Assurances Received from Partners		✓	Chief Finance Officer				✓		
<b>Clinical and Care Governance</b>									
Clinical & Care Governance Assurance	✓		Chief Officer	✓		✓		✓	✓
<b>For Information</b>									
Audit & Performance Committee Record of Attendance	✓		For information	✓		✓	✓	✓	✓
Audit & Performance Committee Work Plan	✓		For information	✓		✓	✓	✓	✓

<sup>1</sup> Single Item Agenda - Annual Performance Report

<sup>2</sup> Annual Accounts