



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE

30 October 2023

INTERNAL AUDIT PROGRESS REPORT

**Report by Chief Internal Auditor
(Report No. G/23/145)**

PURPOSE OF REPORT

The purpose of this report is to provide the Audit & Performance Committee with an update on progress in relation to Internal Audit's planned activity.

1. BACKGROUND

The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor reports periodically to the Audit and Performance Committee in internal activity and on performance relative to the approved annual plan. This report contains information provided by the Chief Internal Auditor for that purpose.

2. PROGRESS

Since the last report to the Audit and Performance Committee, Internal Audit has continued to work on the assignments from the approved Internal Audit Plans, as detailed in Appendix 1.

Assignment 22-03, Premises and Property, has commenced and is being taken forward by NHS Internal Audit colleagues. This is currently at fieldwork stage and anticipated to be completed shortly.

An update of work completed in relation to 22-01 Leadership Capacity was provided to the Committee in June 2023, along with the pausing of assignment 22-02, sustainability of Commissioned Service Providers due to resourcing issues within the Partnership.

Work to deliver the Plan will be undertaken through a Joint Working Protocol agreed by the Chief Internal Auditors of both statutory partners.

3. RECOMMENDATION

The Audit & Performance Committee is asked to note the progress made in the delivery of the 2022/23 plan.

4. CONSULTATION

The Interim Chief Finance Officer has been consulted on the content of this paper.

Author(s)

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APPENDICES

1. Internal Audit Plan Progress