



**WORK PLAN 2023/24**  
**Perth & Kinross IJB – Audit and Performance Committee**  
**18 September 2023**  
**(Report No. G/23/118)**

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 26 <sup>th</sup> 2023	Jul 31 <sup>st</sup> 2023 <sup>1</sup>	Sep 18 <sup>th</sup> 2023	Oct 30 <sup>th</sup> 2023 <sup>2</sup>	Dec 11 <sup>th</sup> 2023	Mar 11 <sup>th</sup> 2024
<b>Governance and Assurance</b>									
Strategic Risk Management Update	✓		Chief Officer	✓		✓		✓	✓
Partnership Improvement Plan / Audit Recommendations Update		✓	Chief Officer			✓			✓
Internal Audit Annual Report and Assurance Statement		✓	Chief Internal Auditor	✓					
Internal Audit Reports 2022/23:									
• Leadership Capacity PKIJB 22-01		✓	Chief Internal Auditor				✓		
• Sustainability of Commissioned Service Providers		✓	Chief Internal Auditor				✓		
• Premises and Property PKIJB 22-03		✓	Chief Internal Auditor				✓		
Internal Audit Reports 2023/24: TBC									
Internal Audit Strategy and Plan 2023/24		✓	Chief Internal Auditor				✓		
Internal Audit Plan Progress Report	✓		Chief Internal Auditor	✓			✓	✓	✓
External Audit Strategy		✓	External Auditor						✓
External Audit – Proposed Audit Fee 2023/24		✓	Interim Chief Financial Officer						✓
External Audit Annual Report 2022/23		✓	External Auditor				✓		
<b>Performance</b>									
Financial Position	✓		Interim Chief Financial Officer	✓		✓		✓	✓
Progress Report - Key National Indicator Set	✓		Chief Officer	✓		✓		✓	✓
Annual Performance Report		✓	Chief Officer		✓				

<sup>1</sup> 1 item agenda - APR

<sup>2</sup> Extra meeting for approval of Annual Accounts

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<b>Annual Accounts</b>									
Annual Governance Statement		✓	Interim Chief Financial Officer	✓					
Unaudited Annual Accounts 2022/23		✓	Interim Chief Financial Officer	✓					
Audited Annual Accounts 2022/23		✓	Interim Chief Financial Officer				✓		
Letter of Representation to External Audit		✓	Interim Chief Financial Officer				✓		
Assurances Received from Partners		✓	Interim Chief Financial 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	✓		✓	✓	✓	✓