



AUDIT & PERFORMANCE COMMITTEE

7 March 2022

INTERNAL AUDIT PROGRESS REPORT

Report by Chief Internal Auditor
(Report No G/22/38)

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.

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. Whilst the Corporate Support audit report will be completed by the Audit & Performance Committee meets, it will not be available in time for consideration and will therefore be considered, along with remaining two assignments, at the next meeting of the Audit & Performance Committee.

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

3. INFORMATION SHARING PROTOCOL

In order to ensure that Perth & Kinross Integration Joint Board receives appropriate information on the adequacy and effectiveness of internal control, including controls operated by other bodies which impact on their control environment, an output sharing protocol was developed and approved by all partners' respective audit committees which covers the need to share internal

audit outputs beyond the organisation that commissioned the work, in particular where the outputs are considered relevant for assurance purposes. Two reports considered by NHS Tayside's Audit Committee have been identified as being of relevance to all IJBs and a summary is therefore contained within Appendix 2 to this report.

4. RECOMMENDATION

The Audit & Performance Committee is asked to note:

- a) the progress made in the delivery of the 2020/21 and 2021/22 plans; and
- b) the outputs from the two reports considered by NHS Tayside's Audit Committee.

5. CONSULTATION

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

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APPENDICES

1. Internal Audit Plan Progress
2. Summaries of outputs from NHS Tayside Reports