



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE

7 MARCH 2022

APPOINTMENT OF INTERNAL AUDITORS 2022-25

Report by Head of Finance & Corporate Services
(Report No G/22/37)

PURPOSE OF REPORT

This report considers the proposed Internal Audit Arrangements for the Integration Joint Board for 2022/23 – 2024/25.

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.”

For the last 3 years the IJB approved Jackie Clark as the Chief Internal Auditor with internal audit services to be provided by Perth & Kinross Council Internal Audit Services and Fife, Tayside and Forth Valley Internal Audit Services (FTF). The appointments in these years have each been for a period

of 1 year. The processes and procedures followed during these terms 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

The continued impact of the COVID-19 global pandemic has restricted the planned progress of the IJB's internal audit plan. The service has faced significant staffing challenges as a result of the pandemic as well as recruitment difficulties in the sector which are nationally recognised. A 3 year Chief Internal Auditor appointment, as opposed to the 1 year appointments as has been the case, would facilitate improved and better planning by internal audit as well as a greater level of continuity throughout what is likely to be a challenging period for the IJB and Health and Social Care Partnership.

The approval of the Integration Joint Board 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 the period 2022/23 – 2024/25.

3. RECOMMENDATION

The Audit and Performance Committee is asked to recommend to the Integration Joint Board that they:-

- 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 2022/23 for a period of 3 years.

Author(s)

Name	Designation	Contact Details
Jane M Smith	Head of Finance & Corporate Services	jane.smith@nhs.scot