



AUDIT & PERFORMANCE COMMITTEE

26 September 2022

INTERNAL AUDIT PROGRESS REPORT

**Report by Chief Internal Auditor
(Report No. G/22/144)**

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.

The report on the audit of Corporate Services is included on the agenda for today's meeting. Work on the Primary Care audit has been completed. This audit is a pan-Tayside review and the report is out for consultation with all IJBs and NHS Tayside. The outcomes will be reported to this Committee as soon as possible.

The year 2021/22 saw the departure of the Chief Officer and the interim appointment of a new Chief Officer, who has subsequently been appointed permanently to the role. As a result, the audit of Leadership Capacity was paused during the year to allow a permanent appointment. A proposal for a revised scope for work in this area is included within the Internal Audit Plan for 2022/23, which is included on the agenda for this meeting. As such, it is not proposed to undertake any further work in connection with the current scope for this review.

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 2020/21 and 2021/22 plans.

4. CONSULTATION

The Head of Finance and Corporate Services has been consulted on the content of this paper.

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APPENDICES

1. Internal Audit Plan Progress