



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE 21 JUNE 2021

APPOINTMENT OF INTERNAL AUDITORS 2021-22

Report by Head of Finance & Corporate Services (G/20/80)

PURPOSE OF REPORT

This report considers the proposed Internal Audit Arrangements for the Integration Joint Board for 2021/22.

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 2 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 both of 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. It is therefore not considered an appropriate time to review the arrangement. As the pandemic eases with services remobilising and internal audit returning to full capacity the appointment of the IJB's Chief Internal Auditor for 2022/23 would be the most appropriate time for a review of the services provided. It is therefore proposed that Jackie Clark be appointed as Chief Internal Auditor for a further year for Perth and Kinross IJB with both Perth and Kinross Council Internal Audit services and FTF continuing to provide resources under the terms of the joint working arrangements already in place. Performance Indicators will be agreed with the Chief Internal Auditor to support the Audit & Performance Committee in overseeing the service level provision.

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 2021/22 for a period of 1 year.

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 2021/22 for a period of 1 year.

Author(s)

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