



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE

22 June 2020

APPOINTMENT OF INTERNAL AUDITORS 2020-21

Report by Chief Financial Officer (G/20/67)

PURPOSE OF REPORT

This report considers the proposed Internal Audit Arrangements for the Integration Joint Board for 2019/20.

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.”

From 2016/17 to 2018/19 the IJB approved the appointment of Tony Gaskin, as the IJB’s Chief Internal Auditor with internal audit resources provided by both Fife, Tayside and Forth Valley Internal Audit Services (FTF) and Perth and Kinross Council Internal Audit service. In 2019/20, 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 FTF for a period of 1 year. The processes and procedures followed 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

This appointment has only been in place for one year and it was not considered an appropriate time to review the arrangement, particularly as the COVID-19 global pandemic has restricted the planned progress of the IJB's internal audit plan.

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.

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 2020/21 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 2020/21 for a period of 1 year.

Author(s)

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