



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE 21 June 2021

INTERNAL AUDIT PROGRESS REPORT

Report by Chief Internal Auditor (Report No. G/21/75)

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.

Since the last report to the Audit and Performance Committee, Internal Audit has continued to work on the remaining assignment from the 2019/20 Internal Audit Plan (report [G/19/141](#) refers), relating to Financial Risks and this is included within the agenda for this meeting. In addition, work has commenced on all assignments from to 2020/21 Audit Plan (Report [G/20/83](#)), two of which have been completed and are included on the agenda for this Committee.

The final assignment, relating to Corporate Support, has been scoped and is in progress. This review is projected to be completed shortly and it is anticipated that it will be reported to the Audit & Performance Committee in September

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

2. RECOMMENDATION

The Audit & Performance Committee is asked to note the progress made in the delivery of the 2019/20 and 2020/21 plans.

3. CONSULTATION

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

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APPENDICES

1. Internal Audit Plan Progress Report