



AUDIT & PERFORMANCE COMMITTEE

13 December 2021

INTERNAL AUDIT PROGRESS REPORT

Report by Chief Internal Auditor (Report No. G/21/176)

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.

There has been some delay in resourcing the continuation of the remaining assignment from the 2020/21 Internal Audit Plan (Report [G/20/83](#) refers), relating to Corporate Support. Discussions have taken place regarding this and it is now anticipated that this will be reported to the next meeting of the Audit & Performance Committee.

Work is progressing with one audit from the 2021/22 Internal Audit Plan relating to the Primary Care Improvement Plan in conjunction with the NHS and the role of Angus' IJB. The remaining assignment is scheduled to be commenced early in 2022.

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

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APPENDICES

1. Internal Audit Plan Progress