



**ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 18 APRIL 2018
SHARING OF AUDIT OUTPUTS PROTOCOL
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

ABSTRACT

To present an update on Audit Output Sharing Protocols.

1. RECOMMENDATION

It is recommended that the Angus IJB Audit Committee note the update provided.

2. BACKGROUND

Audit Committee paper 51/17 (Internal Audit Plan 2017/18) noted the need to develop a "Sharing of Audit Outputs Protocol". At the time Angus IJB Audit Committee approved this protocol.

At the NHS Tayside Audit Committee meeting of 24 August 2017, paper AUDIT73/2017, considered the same issue and agreed to adopt consistent proposals and to ensure that IJB Auditors were granted the same rights of access as Health Boards auditors when conducting audits.

At the Angus Council Policy and Resources Committee of 28 November 2017, paper 417/17 considered rights of access issues and agreed that Angus IJB's Internal Auditors (Fife, Tayside and Forth Valley Management Services) should have equal access to all Angus Council employees, premises, systems and information as Angus Council's own Internal Auditors.

Angus Council's Scrutiny and Audit Committee met on 23 January 2018 and considered the broader "Sharing of Audit Outputs Protocol" (report 24/18). The Scrutiny and Audit committee approved the report.

This now means that the overall "Sharing of Audit Outputs Protocol" has been approved by each of Angus IJB, Angus Council and NHS Tayside.

3. CONCLUSION

The Angus IJB Audit Committee requires to note the above update.