



**ANGUS HEALTH AND SOCIAL CARE**  
**INTEGRATION JOINT BOARD AUDIT COMMITTEE – 27 JUNE 2018**  
**2017/18 ANNUAL INTERNAL AUDIT REPORT**  
**REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

To present the Annual Internal Audit Report as produced by Angus IJB's Internal Auditors.

**1. RECOMMENDATIONS**

It is recommended that the Angus IJB Audit Committee:-

- (i) note this report in evaluating the internal control environment for 2017/18 and consider any actions to be taken on the issues reported for consideration;
- (ii) approve the compilation of a governance action plan to respond to the issues raised in the Annual Internal Audit Report and through other governance channels and that the action plan be brought to the next meeting of the Audit Committee.

**2. BACKGROUND**

Appendix 1 is Angus IJB's Internal Auditor's 2017/18 Annual Internal Audit Report. This is a document that is produced annually to provide the IJB Audit Committee with an independent view of the overall adequacy and effectiveness of the framework of governance, risk management and control within the IJB. In turn this informs the compilation of the IJB's Annual Governance Statement – part of the IJB's Annual Accounts (see paper 51/18).

This report is for noting only. The main conclusion made by Angus IJB's Chief Internal Auditor (see sections 15,16 of the report) are as follows:-

1. *As Chief Internal Auditor, this annual report to the IJB provides my opinion on the IJB's internal control framework for the financial year 2017/18.*
2. *Based on work undertaken I have concluded that reliance can be placed on the IJB's governance arrangements and systems of internal controls for 2017/18.*
3. *In addition, I have not advised management of any concerns around the following:*
  - a. *Consistency of the Governance Statement with information that we are aware of from our work;*
  - b. *The format and content of the Governance Statement in relation to the relevant guidance;*
  - c. *The disclosure of all relevant issues.*

This conclusion is reflected in the IJB's Governance Statement.

The Audit Committee are also required to consider any actions required on the issues reported for consideration. There are a number of issues recommended for consideration by the IJB. Overall it has been recommended that a governance action plan be compiled reflecting the requirements to monitor and develop governance arrangements. The IJB have

accepted this recommendation and will bring back a governance action plan to the next meeting of the Audit Committee.

### **3. CONCLUSION**

The IJB's Audit Committee requires to note this report and consider the issues raised in this report. The Audit Committee should approve the compilation of a governance action plan to respond to the issues raised in the Annual Internal Audit Report and through other governance channels and request that the action plan be brought to the next meeting of the Audit Committee.

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List of Appendices:  
Appendix 1: 2017/18 Annual Internal Audit Report