



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 JUNE 2020

INTERNAL AUDIT CHARTER

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

1. PURPOSE OF REPORT

The aim of this paper is to provide the opportunity to review the Internal Audit Charter for Angus IJB.

2. RECOMMENDATIONS

It is recommended that the Integration Joint Board Audit Committee:-

- (i) approve the proposed update of the Internal Audit Charter; and
- (ii) agree that in future, the Internal Audit charter will be re-approved as part of the approval of the IJB's Annual Internal Audit Plan.

3.0 BACKGROUND

3.1 The IJB previously considered and approved the Internal Audit Charter in April 2017. It had been drafted in line with the requirements of the Public Sector Internal Audit Standards applicable to both Health and Local Authority Internal Audit services. The April 2017 approval was intended to be a rolling agreement until otherwise reviewed. However it has more recently been agreed to review this charter more regularly at the point of approval of the Annual Internal Audit Plan.

3.2 The Charter sets out the purpose of the internal audit function as defined within the Public Sector Internal Audit Standards. It establishes the scope of the Internal Audit function and lays out the requirements of the Chief Internal Auditor. The role of the Chief Internal Auditor and the authority of that position is set out clearly alongside the controls in place to provide assurance of independence, ethics, confidentiality and objectivity.

The Charter notes that the Chair and members of the Audit Committee have a right to private meetings with the Chief Internal Auditor and vice versa if issues cannot be addressed through Audit Committee meetings.

3.3 As well as reviewing and approving this updated Charter, it is recommended that the Charter be reviewed annually at the point of approval of the Annual Internal Audit plan (from 21/22, assumed to be June in each financial year), to ensure it remains up to date. This review, the first since April 2017, is a fundamental review and consequently tracked changes are not shown. In any future annual review, tracked changes in the charter would be documented.

4.0 CONCLUSIONS

- 4.1 The Audit Committee is requested to approve the updated Internal Audit Charter and to note it will be reviewed annually in future as part of the approval of the Annual Internal Audit Plan.

REPORT AUTHOR: ALEXANDER BERRY
EMAIL DETAILS: hscianguis.tayside@nhs.net

List of Appendices:

Appendix 1: Angus Integration Joint Board Internal Audit Charter