



ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 SEPTEMBER 2021
ANNUAL INTERNAL AUDIT REPORT - UPDATE
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

This report provides an update regarding the IJB's Annual Internal Audit Report previously shared in report 29/21.

1. RECOMMENDATIONS

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

- (i) Notes the receipt of the revised Annual Internal Audit Report from the IJB's Internal Auditors.
- (ii) Approves the updated management responses now included in the report.

2. BACKGROUND

Following discussion at the June 2021 Audit Committee, and reflecting timelines prior to submission of June 2021 reports, the IJB's Internal Auditors agreed to slightly revise the IJB's Annual Internal Audit Report.

3. CURRENT POSITION

3.1 The updated version of the IJB's Annual Internal Audit Report is attached at appendix 1. The main updates are as follows:-

- Introduction, #7 – Commentary regarding challenging circumstances faced in 2020/21.
- Action Point Reference 3 (Finding) – Updated commentary re approval of risk management strategy and additional comments re receipt of assurances from partners regarding hosted services and mental health.
- Action Point Reference 3 (Assessment of Risk) – adjusted to moderate from significant.

3.2 Report 29/21 noted that many of the management responses to the Annual Internal Audit Report were preliminary. This report provides an update on those management responses in appendix 2. Once the IJB Audit Committee has approved these updated responses they will be consolidated into the final report and monitored in future follow up reports to the IJB.

4. PROPOSALS

The IJB Audit Committee should note the attached updated report and approve the associated updated management responses.

5. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

6. DIRECTIONS

The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in Section 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Angus Council and NHS Tayside.

Direction Required to Angus Council, NHS Tayside or Both	Direction to:	
	No Direction Required	X
	Angus Council	
	NHS Tayside	
	Angus Council and NHS Tayside	

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List of Appendices: Appendix 1: 2020/21 Annual Internal Audit Report (Updated)
Appendix 2: Updated Management responses to Annual Internal Audit Report