



ANGUS HEALTH AND SOCIAL CARE PARTNERSHIP
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 21 JUNE 2023
2022/23 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 IJB Audit Committee:-

- (i) Reviews this report in context of evaluating the internal control environment for 2022/23 and consider the issues raised in this report.
- (ii) Reviews and approves the management responses to the Internal Audit report recommendations documented within the report.

2. BACKGROUND

Appendix 1 is the IJB's Internal Auditor's 2022/23 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 draft Annual Governance Statement – part of the IJB's Annual Accounts (separately reported to June 2023 IJB Audit Committee) – and is available to the IJB's External Auditors.

The IJB Audit Committee is asked to note the evaluations of the internal control environment. The main conclusions made by Angus IJB's Chief Internal Auditor (see sections 16-18 of the report) are as follows: -

1. *As Chief Internal Auditor, this Annual Internal Audit Report to the IJB provides my opinion on the IJB's internal control framework for the financial year 2022/23.*
2. *Based on the work undertaken, I have concluded that reliance can be placed on the IJB's governance arrangements and systems of internal controls for 2022/23.*
3. *In addition, I have not advised management of any concerns around the following:*
 - *Consistency of the Governance Statement with information that we are aware of from our work;*
 - *The format and content of the Governance Statement in relation to the relevant guidance;*
 - *The disclosure of all relevant issues.*

This conclusion will be reflected in the final version of IJB's draft Governance Statement reported to the June 2023 IJB Audit Committee.

In addition to reviewing the report, the IJB Audit Committee are also required to specifically review any actions required as a result of the actions points reported for consideration. There are a number of actions recommended by the IJB's Internal Auditors. After discussion within the IJB's Management Team proposed responses have been provided to all recommended actions.

The IJB's ability to address governance improvements (rather than maintain current governance arrangements) has continued to be constrained during 2022/23. This has been evidenced in reporting to the Audit Committee. While the IJB is working to ensure the resources are in place to address any residual backlogs, there are also ongoing capacity constraints across the wider system and this can impact on the ability to make some governance improvements.

Progress with all actions will be reported through the Audit Committee.

3. CONCLUSION

The IJB's Audit Committee is required to review this report and consider the issues raised in this report. Additionally, the IJB Audit Committee should review and approve the management responses to the Internal Audit report recommendations

4. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

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List of Appendices: Appendix 1: 2022/23 Annual Internal Audit Report