



## Risk, Audit and Performance Committee

<b>Date of Meeting</b>	4 June 2024
<b>Report Title</b>	Internal Audit Annual Report 2023/24
<b>Report Number</b>	HSCP.24.032
<b>Lead Officer</b>	Jamie Dale Chief Internal Auditor
<b>Report Author Details</b>	Jamie Dale Chief Internal Auditor Jamie.Dale@aberdeenshire.gov.uk
<b>Consultation Checklist Completed</b>	Yes
<b>Directions Required</b>	No
<b>Exempt</b>	No
<b>Appendices</b>	Appendix A – Internal Audit Annual Report for the year ended 31 March 2024
<b>Terms of Reference</b>	2. Review and approve the annual audit plans (internal and external) on behalf of the IJB, receiving reports, overseeing and reviewing actions taken on audit recommendations and escalating to the IJB as appropriate.

### 1. Purpose of the Report

- 1.1. The purpose of this report is to provide the Risk, Audit and Performance Committee with Internal Audit's Annual Report for 2023/24.

### 2. Recommendations

It is recommended that the Risk, Audit and Performance Committee:

- 2.1. Note the Internal Audit (IA) Annual Report 2023/24 as detailed in Appendix A;



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- 2.2. Note that the Chief Internal Auditor has confirmed the organisational independence of Internal Audit;
- 2.3. Note that there has been no limitation to the scope of Internal Audit work during 2023/24; and
- 2.4. Note the progress that management has made with implementing recommendations agreed in Internal Audit reports.

### **3. Summary of Key Information**

- 3.1. Public Sector Internal Audit Standards require that Internal Audit produce an annual report on the adequacy and effectiveness of the Board's framework of governance, risk management and control. It is one of the functions of the Risk and Performance Committee to review the activities of the Internal Audit function, including its annual work programme.
- 3.2. This report is designed to meet three objectives; to present to the Risk and Performance Committee, and through them, the IJB:
  - A formal opinion on the adequacy and effectiveness of the Board's arrangements for:
    - Governance
    - Risk Management
    - Internal Control
  - A narrative over the key strategic and thematic findings from the assurance work undertaken by IA during 2023/24, drawing out key lessons to be learned.
  - An account of the assurance activities and resources of IA during the period 2023/24.
- 3.3. This report covers the period from 1 April 2023 to 31 March 2024 and any work finalised during the 2023/24 assurance period. It also takes account of work undertaken up to the date of the issue of this report. The report is grounded in the whole activity and work of IA, whether in terms of formal audit evidence and work, management assurance and consultancy activity, or evidence gathered throughout wider engagement across the Board and Council overall.



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### 4. Implications for IJB

- 4.1. **Equalities** – An equality impact assessment is not required because the reason for this report is for Committee to discuss, review and comment on the contents of the Internal Audit Annual Report for 2023/24 and there will be no differential impact, as a result of this report, on people with protected characteristics.
- 4.2. **Fairer Scotland Duty** – there are no direct implications arising from this report.
- 4.3. **Financial** – there are no direct implications arising from this report.
- 4.4. **Workforce** - there are no direct implications arising from this report.
- 4.5. **Legal** – there are no direct implications arising from this report.
- 4.6. Other - NA

### 5. Links to ACHSCP Strategic Plan

- 5.1. Internal Audit's role is to provide assurance regarding the adequacy and effectiveness of the Integration Joint Board's framework of governance, risk management and control. Each of these areas helps ensure that the IJB can deliver on all strategic priorities as identified in its strategic plan.

### 6. Management of Risk

- 6.1. **Identified risks(s):** The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are as detailed in the resultant report.
- 6.2. **Link to risks on strategic risk register:** The Internal Audit Plan, and this output report, is developed following consideration of the Aberdeen City Health and Social care Partnership Risk Register and through consultation with management.
- 6.3. **How might the content of this report impact or mitigate these risks:** Where risks are identified during the Internal Audit process, recommendations are made to management in order to mitigate these risks.