



Risk, Audit and Performance Committee

Date of Meeting	24 February 2026
Report Title	Internal Audit Report – Health and Care (Staffing) Scotland Act 2019
Report Number	HSCP.26.013
Lead Officer	Jamie Dale Chief Internal Auditor
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Consultation Checklist Completed	Yes
Directions Required	No
Exempt	No
Appendices	Yes - Internal Audit Report AC2612 – Health and Care (Staffing) Scotland Act 2019
Terms of Reference	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 present the outcome from the planned audit of Health and Care (Staffing) Scotland Act 2019 that was included in the Internal Audit Plan.

2. Recommendations

- 2.1. It is recommended that the Committee:

a) Review, discuss and comment on the issues raised in the report.

3. Strategic Plan Context

- 3.1. Internal Audit's role is to provide assurance regarding the adequacy and effectiveness of the Integration Joint Board's framework of governance, risk



Risk, Audit and Performance Committee

management and control. Each of these areas helps ensure that the IJB can deliver on all strategic priorities as identified in its strategic plan.

4. Summary of Key Information

- 4.1. Internal Audit has completed the attached report which relates to an audit of Health and Care (Staffing) Scotland Act 2019.

5. Implications for IJB

- 5.1. Equalities, Fairer Scotland and Health Inequality – An equality impact assessment is not required because the reason for this report is for the RAPC to discuss, review and comment on the contents of and Internal Audit Report and there will be no differential impact, as a result of this report, on people with protected characteristics.
- 5.2. Financial – There are no direct implications arising from this report.
- 5.3. Workforce – There are no direct implications arising from this report.
- 5.4. Legal – There are no direct implications arising from this report.
- 5.5. Unpaid Carers – There are no direct implications arising from this report.
- 5.6. Information Governance – There are no direct implications arising from this report.
- 5.7. Environmental Impacts – There are no direct impacts arising from this report.
- 5.8. Sustainability – There are no direct impacts arising from this report.
- 5.9. Other – there are no other impacts arising from this report.

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



Risk, Audit and Performance Committee

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.