

**REPORT TO ABERDEENSHIRE INTEGRATION JOINT BOARD AUDIT
COMMITTEE – 3 MAY 2024**

INTERNAL AUDIT UPDATE REPORT

1 Executive Summary/Recommendations

1.1 Internal Audit's primary role is to provide independent and objective assurance on the Board's risk management, control and governance processes. This requires a continuous rolling review and appraisal of the internal controls of the Board, and the Council overall, involving the examination and evaluation of the adequacy of systems of risk management, control and governance, making recommendations for improvement where appropriate. Reports are produced relating to each audit assignment and summaries of these are provided to the IJB Audit Committee.

1.2 The purpose of this report is to provide the Committee with an update on Internal Audit's work since the last update. Details are provided of the progress against the approved Internal Audit plans, audit recommendations follow up, and other relevant matters for the Committee to be aware of.

1.3 Recommendation

The Committee is recommended to:

1.3.1 Comment on and agree the progress of the Internal Audit Plan;

1.3.2 Comment on and agree the progress that management has made with implementing recommendations agreed in Internal Audit reports.

2 Decision Making Route

2.1 The report comes to each session of the Committee and has not been considered by this or another Committee previously.

3 Discussion

3.1 This report is designed to provide an update to the IJB Audit Committee on the work of Internal Audit since our last update to the Committee.

4 Discussion

4.1 The Chief Officer of the Health and Social Care Partnership has been consulted in the preparation of this report and any comments received have been incorporated.

5 Equalities, Staffing and Financial Implications

- 5.1 An equality impact assessment is not required because the recommended actions are not considered to have a differential impact on people with protected characteristics.
- 5.2 Any staffing and financial implications arising directly as a result of this report are narrated in the report.

CHIEF INTERNAL AUDITOR

Report prepared by Jamie Dale, Chief Internal Auditor
22 April 2024

List of Appendices

Appendix A – IJB Audit Committee - Internal Audit Update Report – May