

<b>Meeting of South Ayrshire Health and Social Care Partnership</b>	<b>Performance &amp; Audit Committee</b>
<b>Held on:</b>	<b>28<sup>th</sup> May 2024</b>
<b>Agenda Item:</b>	<b>12</b>
<b>Title:</b>	<b>Internal Audit Annual Report and Statement on Internal Controls 2023/24</b>
<b>Summary:</b> <p>The purpose of this report is to provide the Committee with the Internal Audit annual report and statement on internal controls for 2023/24.</p>	
<b>Author:</b>	<b>Cecilia McGhee, Chief Internal Auditor</b>
<b>Recommendations:</b> <p><b>It is recommended that the Performance &amp; Audit Committee notes the content of this report.</b></p>	
<b>Route to meeting:</b>	
<b>Implications:</b>	
Financial	<input type="checkbox"/>
HR	<input type="checkbox"/>
Legal	<input type="checkbox"/>
Equalities	<input type="checkbox"/>
Sustainability	<input type="checkbox"/>
Policy	<input type="checkbox"/>
ICT	<input type="checkbox"/>

## INTERNAL AUDIT ANNUAL REPORT 2022/23

### 1. PURPOSE OF REPORT

1.1 The purpose of this report is to present to the Committee the annual report on the internal audit activity during 2023/24, and to provide an independent opinion on the adequacy and effectiveness of the governance, risk management and internal control systems operating within the Integration Joint Board (IJB) for the year ended 31 March 2024.

### 2. RECOMMENDATION

**2.1 It is recommended that the Performance & Audit Committee notes the content of this report.**

### 3. BACKGROUND INFORMATION

3.1 The Public Sector Internal Audit Standard (PSIAS) requires the Chief Internal Auditor to present an annual report and statement on internal controls to the IJB Performance and Audit Committee on an annual basis. The Chief Internal Auditor of the IJB is the Chief Internal Auditor of South Ayrshire Council. The Council's Internal Audit team carries out the internal audit work for the IJB.

3.2 Internal Audit operates in accordance with the Internal Audit Charter, which is in compliance with the PSIAS. The updated Charter was approved by the Council's Audit and Governance Panel on 20 March 2024. A separate Charter is not deemed necessary for the IJB.

### 4. REPORT

4.1 The required internal audit annual report for 2023/24, together with the statement on internal controls, is included in Appendix 1 and concludes that reasonable assurance can be provided over the framework of governance, risk management and control and that adequate controls were in place and operating throughout the IJB in 2023/24.

### 5. STRATEGIC CONTEXT

5.1 This report links to the Integration Joint Board Strategic Plan 2021-2031 strategic objective number six, "We are transparent and listen to you".

### 6. IMPLICATIONS

#### **6.1 Financial Implications**

6.1.1 There are no financial implications arising from this report.

#### **6.2 Human Resource Implications**

6.2.1 There are no Human Resources' implications arising from this report.

#### **6.3 Legal Implications**

6.3.1 There are no legal implications arising from this report.

#### **6.4 Equalities implications**

6.4.1 There are no equalities' issues arising from this report.

#### **6.5 Sustainability implications**

6.5.1 There are no sustainability issues arising from this report.

#### **6.6 Clinical/professional assessment**

6.6.1 There are no clinical/professional assessments required of this report.

### **7. CONSULTATION AND PARTNERSHIP WORKING**

7.1 There has been no prior consultation with any members of the Committee.

### **8. RISK ASSESSMENT**

8.1. There are no risks arising from this report.

#### **REPORT AUTHOR AND PERSON TO CONTACT**

Name: Cecilia McGhee, Chief Internal Auditor

Phone number: 01292612432

Email address: [Cecilia.McGhee2@south-ayrshire.gov.uk](mailto:Cecilia.McGhee2@south-ayrshire.gov.uk)

#### **APPENDICES**

*Appendix 1 – SA IJB Annual Internal Audit Report 2023 – 2024*

#### **BACKGROUND PAPERS**

IJB Internal Audit Plan 2023-24

Internal Audit Charter (March 2024)

Public Sector Internal Audit Standards

14 May 2024