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**REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 27 JUNE 2024**

**SUBJECT: INTERNAL AUDIT ANNUAL REPORT – 2023/24**

**BY: CHIEF INTERNAL AUDITOR**

**1. REASON FOR REPORT**

1.1 This report provides the Audit, Performance and Risk Committee with details of internal audit work undertaken relative to the Moray Integration Joint Board (MIJB) for the financial year ended 31 March 2024, and the assurances available on which to base the internal audit opinion on the adequacy of the MIJB's systems of internal control.

**2. RECOMMENDATION**

2.1 **The Audit, Performance and Risk Committee is asked to consider the contents of the annual report given as Appendix 1 to this report and seeks clarification on any matters relating thereto.**

**3. BACKGROUND**

3.1 The purpose of this report is to present the Audit, Performance and Risk Committee with the Internal Audit Annual Report for the year to 31 March 2024 which includes the Chief Internal Auditor's independent assurance opinion on the adequacy of the MIJB's systems of internal control.

**4. KEY MATTERS RELEVANT TO RECOMMENDATION**

4.1 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Audit Executive (CAE), the MIJB's Chief Internal Auditor, to provide an annual internal audit opinion and report on the adequacy and effectiveness of the MIJB's systems of governance, risk management and internal controls to support the preparation of the Annual Governance Statement. This is in support of the overall governance arrangements of the MIJB.

4.2 The report covers the year to 31 March 2024 and is provided as **Appendix 1**.

## **5. SUMMARY OF IMPLICATIONS**

### **(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Plan “Partners in Care 2022-2032”**

Internal audit work supports good governance and assists in securing appropriate systems of internal control.

### **(b) Policy and Legal**

The Internal Audit Service is provided in terms of paragraph 7:1 of the Local Authority Accounts (Scotland) Regulations 2014, and there is a requirement to provide a service in accordance with published Public Sector Internal Audit Standards.

### **(c) Financial Implications**

No implications directly arising from this report.

### **(d) Risk Implications and Mitigation**

No direct implications.

### **(e) Staffing Implications**

No implications directly arising from this report

### **(f) Property**

No implications.

### **(g) Equalities/ Socio Economic Impacts**

No implications.

### **(h) Climate Change and Biodiversity Impacts**

None directly arising from this report.

### **(i) Directions**

None arising directly from this report.

### **(j) Consultations**

There have been no direct consultations during the preparation of this report.

## **6. CONCLUSION**

### **6.1 This report provides a summary overview of the nature and extent of audit work carried out during the year, and informs the annual internal audit opinion on the internal control environment operating within the MIJB.**

Author of Report: Dafydd Lewis, Chief Internal Auditor  
Background Papers: Internal Audit Files  
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