## VJB10. INTERNAL AUDIT ANNUAL REPORT

The Board considered the Internal Auditor's report for 2013/14 on the internal control environment.

An annual opinion is required by Performance Standard 2450 of the Public Sector Internal Audit Standards (PSIAS). In line with best practice the report will be used by the Board to inform its Annual Governance Statement.

## **Decision**

The Joint Board noted the contents of the report.