

AC5. Internal Audit Annual Assurance

The committee considered a report by the Internal Audit Manager which provided an update on the IJB's arrangements for risk management, governance, and control, based on Internal Audit work undertaken and reported during 2021/22. The two main assignments which had been completed over the period 2021/22 were Directions and Resilience and Business Continuity.

On the basis of the work undertaken, Internal Audit had provided substantial assurance in relation to Falkirk IJB's arrangements for risk management, governance and control for the year to 31 March 2022.

The Committee noted that no responses had been received by the NHS Forth Valley Health Board or Falkirk Council when new Directions had been issued and asked if work had been undertaken to rectify this. In response, the Chief Officer told the Committee that they would follow up this up with the Interim Chief Finance Officer.

Decision

The Committee noted:-

- (1) sufficient Internal Audit activity had been undertaken to allow a balanced assurance to be provided;**
- (2) Internal Audit can provide substantial assurance on the IJB's arrangements for risk management, governance and control for the year to 31 March 2022, and;**
- (3) Internal Audit operates in compliance with Public Sector Internal Audit Standards.**