

Stephen Brown (Chief Officer)

Orkney Health and Social Care Partnership

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Agenda Item: 13

Integration Joint Board

Date of Meeting: 10 December 2025.

Subject: Appointment of Chief Internal Auditor.

1. Purpose

1.1. This report makes a recommendation in relation to the appointment of a Chief Internal Auditor for the Integration Joint Board.

2. Recommendations

It is recommended:

2.1. That NHS Orkney's Chief Internal Auditor be appointed as the Chief Internal Auditor of the Integration Joint Board for a five year period commencing 1 April 2026.

3. Background

3.1. The IJB requires to establish its internal audit arrangements and to appoint a Chief Internal Auditor. In relation to the latter, there are a number of options open to the IJB as follows:

- Employ own Chief Internal Auditor.
- Procure Services.
- Appoint the Chief Internal Auditor of Orkney Islands Council.
- Appoint the Chief Internal Auditor of NHS Orkney.

3.2. It is good practice to have rotation between auditors to ensure independence. NHS Orkney and Orkney Islands Council have both been the Chief Internal Auditor for the Integration Joint Board on a rotational basis, with the latest appointment made by the Integration Joint Board on 10 March 2021 when Orkney Islands Council's Chief Internal Auditor was appointed for financial years 2021 to 2026.

4. Internal Audit Provision

4.1. Of the options outlined at section 3.1 above, it is recommended that NHS Orkney's Chief Internal Auditor is appointed as the Chief Internal Auditor for the Integration Joint Board for the next five financial years, commencing 1 April 2026.

Although there is no time period specified for internal audit arrangements, the five-year time frame is in line with external auditors' appointment periods.

4.2. The provision of internal audit time to the Integration Joint Board, with an estimated requirement of 20 days, also presents a series of options for consideration:

- NHS and Council audit plans for the period of 2026 – 2031 to provide capacity required for the Integration Joint Board audit work through a reduction in other areas of audit work.
- Integration Joint Board audit requirements to be met from within the contingency allocation available within the overall audit plans of NHS Orkney and Orkney Islands Council. There would be an option to purchase additional days but there is no identified budget to cover these additional costs.

4.3. An internal audit plan for the IJB will be submitted to the first meeting of the Performance and Audit Committee within financial year 2026/27.

5. Contribution to quality

Please indicate which of the Orkney Community Plan 2025 to 2030 values are supported in this report adding Yes or No to the relevant area(s):

| | |
|---|------|
| Resilience: To support and promote our strong communities. | Yes. |
| Enterprise: To tackle crosscutting issues such as digital connectivity, transport, housing and fuel poverty. | No. |
| Equality: To encourage services to provide equal opportunities for everyone. | Yes. |
| Fairness: To make sure socio-economic and social factors are balanced. | Yes. |
| Innovation: To overcome issues more effectively through partnership working. | Yes. |
| Leadership: To involve partners such as community councils, community groups, voluntary groups and individuals in the process. | No. |
| Sustainability: To make sure economic and environmental factors are balanced. | No. |

6. Resource and financial implications

6.1. If the Internal audit time is contained within the contingency allocation of audit time there is not an additional cost implication to any party; however regular review and updating of service and support agreements are essential to managing costs.

7. Risk, equality and climate change implications

7.1. Section 3.2 of the Integration Scheme allows the constituent authorities to provide corporate support services, including Internal Audit, to the IJB.

7.2. There are no risks associated with this report. The identification of audit arrangements, makes a positive contribution to good governance of the IJB and therefore makes a positive contribution to risk management and mitigation.

8. Direction required

Please indicate if this report requires a direction to be passed to:

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|-------------------------|-----|
| NHS Orkney. | No. |
| Orkney Islands Council. | No. |

9. Escalation required

Please indicate if this report requires escalated to:

| | |
|-------------------------|------|
| NHS Orkney. | Yes. |
| Orkney Islands Council. | No. |

10. Authors and contact information

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