

Board Meeting

Date of Meeting	Monday 27 January 2020
Paper Title	Annual Report of the Internal Auditor 2018-19
Agenda Item	12.d
Paper Number	BM2-N
Responsible Officer	Jim Godfrey, Interim Executive Director
Status	Disclosable
Action	For discussion

1. Report Purpose

- 1.1. To receive MHA Henderson Loggie's internal audit report for 2018-19.

2. Recommendations

- 2.1. The Board is invited to consider the annual internal audit report.

3. Background

- 3.1. As part of the audit of the internal audit plan, the internal auditors produce an annual audit report. A copy of MHA Henderson Loggie's internal annual audit report is attached as an Annex to this paper.
- 3.2. GCRB management, and the Audit and Assurance Committee, have had an opportunity to comment on a draft version of the report.
- 3.3. The content of the report is for MHA Henderson Loggie to determine. However, it is open to the Board to provide comment.

4. Risk Analysis

- 4.1. Consideration and production of annual reports by audit committees is a key part of the arrangements to ensure a proper system of governance and internal control.

5. Equalities Implications

- 5.1. There are no equalities implications arising from this report.

6. Legal Implications

- 6.1. There are no legal implications arising from this report.

7. Resource Implications

- 7.1. There are no specific resource implications arising from this paper.

8. Strategic Plan Implications

- 8.1.** Through the conditions of grant associated with the Regional Outcome Agreement, GCRB and the assigned colleges are required to conduct their affairs in accordance with the expected standards of good governance, which include operating appropriate audit arrangements.