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6. Forward Internal Audit Plan – FY2024-25

Following is a summary of indicative FY2024-25 internal audit activities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
CSD	<p><u>Service:</u> IA - Design</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Technology 	<p>Internal Audit on Group Linen Services billing system</p> <p>Group Linen Services is one of the largest linen services in Australia and provides specialist healthcare linen hire, sourcing, distribution and laundry services. The Group Linen Service:</p> <ul style="list-style-type: none"> • Supply linen to 67 percent of Queensland’s public hospital beds. • Deliver 49,000kg of fresh laundry to seven HHSs daily. • Complete 950 clean linen trolley deliveries daily. • Deliver clean linen to 210 locations across South East Queensland. <p>This internal audit will consider the:</p> <ul style="list-style-type: none"> • effectiveness of key controls established through the implementation of the Group Linen billing system • its integration / interface to the department’s accounting system (S/4HANA) 	No
eHQ	<p><u>Service:</u> IA - Design</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Research (innovation) <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Technology 	<p>ICT asset custodianship</p> <p>This internal audit will assess the design and operating effectiveness of controls relating to ICT asset custodianship, including:</p> <ul style="list-style-type: none"> • the policy framework outlining the requirements for ICT asset custodianship and roles and responsibilities for data and application custodians • the process for identifying, nominating and appointing appropriate data and application custodians • training and support provided to data and application custodians <p>A sample of critical applications will selected to determine whether custodians know and are fulfilling their obligations.</p>	No



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eHQ	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Reform • Health services • Public Policy <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Technology • Capacity to meet current & future demand 	<p>ICT strategic investment and prioritisation process</p> <p>This internal audit will assess whether eHQ planning and investment prioritisation processes:</p> <ul style="list-style-type: none"> • are linked to the priorities and strategies of Queensland Health • take a system-wide view, including consideration of customer needs and HHS investment priorities • Have adequate processes for tracking entry, prioritisation and lifecycle management of assets to inform portfolio decision making. 	No
eHQ	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Research (Innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Technology • Capacity to meet current & future demand 	<p>Cyber incident response and resilience</p> <p>This internal audit will assess the design and effectiveness of key plans, processes and controls established in response to a cyber incident, including understanding of critical assets/processes, continuity management and IT disaster recovery capabilities. The audit may also include simulating the incident process for a cyber-related incident.</p>	No



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
HCD	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Research (Innovation) <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capital & asset strategy & management • Capacity to meet current & future demand 	<p>Third Line Assessment of Health Capital Division’s Internal Control Program</p> <p>The Internal Control Program (ICP) within the Health Capital Division has been developed and rolled-out in early 2022-23 as a second line of defence to mitigate the additional risk exposure that has derived from substantial expansion of capital, resources and projects. ICP is a compliance tool to assess if financial internal controls (e.g., funding decision, project approvals, contract management, procurement and accounting treatment) across multiple touch points in the project delivery cycle has been operating efficiently and effectively.</p> <p>This internal audit will examine the design and associated activities undertaken by the Compliance and Improvements Team in Health Capital Division to deliver the ICP. On a desktop basis, consider the design of ICP framework such as:</p> <ul style="list-style-type: none"> • Planning process and development of ICP Program such as establishment of objectives, scoping methodology, risk assessment, timing of delivery, identification of key outputs (reports produced) staffing/resources, etc. • Processes in place to support the execution of ICP, quality assurance procedures and review and approval process of outcomes • Process undertaken to notify key stakeholders of ICP findings/observations • Retention and storage of key documentation <p>This internal audit will not cover reperformance of, nor assessment of detailed testing carried out by the Compliance and Improvement Team in executing the ICP program.</p>	No



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
HCD	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • First Nations • Consumer safety & quality • Health services • Research (Innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capital & asset strategy & management • Capacity to meet current & future demand • Environment & sustainability 	<p>Internal audit of Health Capital Projects Planning and Delivery</p> <p>The Department through the Health Capital Division supports the Hospital and Health Services and the department's divisions to design, procure and build quality healthcare facilities that support effective models of care and ensure new and upgraded facilities are safe, compliant and fit-for-purpose.</p> <p>This internal audit will examine the design and operating effectiveness of planning and delivery of health capital projects (samples to be agreed with management). This internal audit will:</p> <ul style="list-style-type: none"> • Examine the implementation of Department's policies, guidelines and frameworks supporting the delivery of health capital works and related investments. • Consider controls in place to support the health infrastructure delivery lifecycle, such as: (1) project initiation (investment concept) (2) project planning (business case) (3) project implementation (e.g., project commencement, detailed design, contract award, commissioning, etc.) (4) project finalisation (e.g., project closure, benefits realisation) • Consider controls in place over the infrastructure reporting and analysis (reporting over project progress, cost, quality, etc.) and sustaining capital programs. • Consider any continuous control monitoring and assurance in place to effectively manage capital project planning and delivery risks. 	No



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
HPSP	<p>Service: IA – Full scope</p> <p>System priorities:</p> <ul style="list-style-type: none"> • First Nations • Health services • Public Policy • Research (innovation) • Reform <p>Health System risk theme:</p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • System workforce strategy & wellbeing 	<p>Social service delivery through engaging Non-Government-Organisations</p> <p>Queensland Health works in partnership with community service organisations, also known as non-government organisations (NGOs), to provide health services to the public. NGOs deliver a range of services aimed at improving the health and well-being of all Queenslanders.</p> <p>The <i>NGO Quality Requirements Framework</i> was developed by Queensland Health in collaboration with subject matter experts to establish a consistent quality management system for all Queensland Health funded community services delivered by NGOs.</p> <p>The objective of this internal audit is to assess the effectiveness and efficiency for engaging and managing NGOs to deliver health social services. This will consider:</p> <ul style="list-style-type: none"> • Key documentation including policies, procedures and guidelines governance social service procurement through NGOs • Roles, responsibilities and accountabilities, including governance structures in place to support effective engagement and management of NGOs • NGO engagement including identification, sourcing, evaluation and selection process and the approval to engage • NGO contact management including monitoring of performance that may inform future contracting decisions (re-appointment, extension, variation, etc.) 	Yes



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
OCFNHO	<p><u>Service:</u> IA - Design</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • First Nations • Public Policy • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • System workforce strategy & wellbeing 	<p>First Nations Health Equity Reform and associated strategies</p> <p>An internal audit over the First Nations Health Equity Framework and revised Making Tracks Investment Strategy, to consider whether key performance measures and data sets are implemented to monitor the programs align with the SMART principles [Specific , Measurable, Achievable, Relevant , Timely].</p> <p>This engagement will also consider partnering and working with 1 or 2 HHSs to obtain a broader understanding of how key performance measures converge from the department's (First Nations Health Office), HHS, and system-wide perspectives.</p>	Yes



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
OCFNHO	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • First Nations • Workforce • Public Policy • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • System workforce strategy & wellbeing 	<p>QH strategies to increase First Nations participation and recruitment and retention</p> <p>Review the policies and processes in place to enable recruitment, onboarding and retention of First Nations People in support of the Health Equity Framework and Making Tracks Strategies.</p> <p>This engagement will consider activities and initiatives performed by other Divisions (outside the First Nations Health Office) for instance, Workforce Strategy Branch, Clinical Planning and Service Strategy Division.</p>	Yes



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
ODG	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • System workforce strategy & wellbeing 	<p>System Support Services governance processes health check</p> <p>The System Support Services within the Office of the Director-General ensures the effective operations of Queensland Health’s system governance through the management, coordination and provision of confidential, high-quality secretariat and client focused support to the Executive Leadership Team, Capital Board of Management and eHealth Queensland Board of Management. System Support Services also engages across Queensland Health to lead the coordination and management of Health’s portfolio for the annual estimates hearings processes¹.</p> <p>The objective of this health check is to provide insights on the current practices and governance arrangements of the System Support Services and to identify actions that can help improve its performance and effectiveness. This will consider:</p> <ul style="list-style-type: none"> • The clarity of the System Support Services objectives, purpose, structure, terms of reference and roles and responsibilities and how the service interfaces more broadly across the organisation • Communication strategies and the support the service receives in order to deliver its mandate including any escalation pathways • Record keeping practices and any reporting requirements <p>Source: ¹Home page System Support Services (health.qld.gov.au)</p>	No



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
ODG	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Workforce • Consumer safety & quality • Health services • Public Policy • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • System workforce strategy & wellbeing 	<p>Conflict of Interest management</p> <p>Conflict of interest is a conflict between a public official's duties and responsibilities in serving the public interest and the public official's private interests. Conflicts of interest must be resolved, or appropriately managed, fairly and effectively in the public interest. The following assist in ensuring conflicts of interest are managed appropriately.</p> <ul style="list-style-type: none"> • Identify – Employee identifies conflict of interest and declares the conflict of interest to their manager in writing. • Manage – On receipt of the written declaration, managers are to ensure the declared conflict of interest is brought to the attention of the relevant delegate (where the line manager is not the delegate) for consideration. • Monitor – Ongoing monitoring and regular reviews of identified conflicts of interest allow changes to be made to the management strategy if the need arises. Formal written records should be kept of all reassessments, decisions made and actions taken in relation to all conflicts of interest. <p>The objective of this audit is to assess the design and operating effectiveness of key controls for the administration of conflicts of interest across the department. This will consider the following:</p> <ul style="list-style-type: none"> • the adequacy of relevant policy, procedures for identifying, disclosing, managing and dealing with breaches of conflicts of interest • the effectiveness of the current processes and tools for identifying, recording and managing conflicts of interest across the department • the adequacy of recognition of risks associated with the conflict of interests • the effectiveness of monitoring and reporting processes on conflicts of interest management strategies, for key projects and department committees (samples to be agreed with management) • the adequacy of staff training and awareness programs to ensure staff are aware of their responsibilities regarding declaring and managing any conflicts of interest. 	No



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6. Forward Internal Audit Plan – FY2024-25

Following is a summary of indicative FY2024-25 internal audit activities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
QAS	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Research (Innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • Technology 	<p>QAS ICT service provider transition follow-up health check</p> <p>Internal Audit completed a health check in FY22 (22DOH04 QAS ICT Service Provider Transition Planning) over the activities put in place by QAS to manage the transition of ICT services (currently provided by QPS) to new arrangements. The health check observations included:</p> <ul style="list-style-type: none"> • Absence of an endorsed Transition Blueprint or Project Plan, which outlines the steps required from pre-transition through to post-transition and includes a coverage from a people, process, technology, assets and contracts lens. • Governance mechanisms and forums for the transition have not been operating as intended. <p>The Internal Audit recommended next steps to support QAS in continuing to operate with the required level of support and direction, to sustain a fit-for-purpose ICT environment:</p> <ul style="list-style-type: none"> • Continue efforts to architect a future-state for the QAS ICT environment, regardless of QPS input. • Continue to participate in transition governance meetings and ensure QPS support levels continue to be maintained or escalated if not. • Where possible, approach the escalation point with as much information as to QAS's preferred ICT environment future-state and operating model to allow discussions to be targeted towards maximising value for, and expediting the transition process for, QAS. <p>Internal Audit will conduct a follow up health check on the QAS ICT service provider transition activities, as well as the activities undertaken to architect a future-state for the QAS ICT environment.</p>	No



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QAS	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Consumer safety & quality • Research (Innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand 	<p>QAS Clinical Hub</p> <p>QAS Clinical Hub originally started as a COVID-19 response. The hub supports the 'triple Zero' whereby a multidisciplinary team of specialist doctors, paramedics, mental health clinicians, social workers provide clinical consultation services to paramedics attending cases, review road interfacility transfer (timing and appropriateness) and provide a new and alternate pathways of care.</p> <p>The hub provides an integrated approach with HHSs such as Nurse Navigators, Virtual ED, Patient Access Coordination Hubs and currently assesses 400-500 patients per day, a ~25% reduction in acute ambulance response.</p> <p>The objective of this health check is to assess the governance, processes and control mechanisms supporting the effectiveness, measurement, reporting and oversight of the progress over the delivery and implementation of the QAS Clinical Hub.</p>	No



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QAS	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Consumer safety & quality • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand 	<p>Retrieval Services Queensland</p> <p>The Retrieval Services Queensland’s (RSQ) responsibilities include providing clinical coordination of all aeromedical retrieval and transfers across Queensland, telehealth retrieval and emergency preparedness and response capability.</p> <p>Following the recent business case for change, the RSQ was relocated to QAS from Queensland Public Health and Scientific Services (previously, Prevention Division). The RSQ’s transition to QAS has presented opportunities to address the current challenges including the differences in systems and processes.</p> <p>The objective of this health check to identify opportunities for improvement in governance and processes to effectively and efficiently transition RSQ to QAS, including:</p> <ul style="list-style-type: none"> • Arrangements in place to support effective and efficient transition of RSQ to QAS addressing differences in processes (e.g., budget performance) and systems (ICT). • Procedures and governance arrangements were in place to support and manage transition risks to ensure service delivery were not impacted by the transition. • Mechanisms were in place to ensure issues relating to transition were adequately reported and monitored. 	No



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QPHaSS	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Consumer safety & quality • Health services • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Safety, quality patient care & equitable access to care 	<p>Coordination and Planning for Communicable Disease Emergency</p> <p>The Communicable Diseases Branch is responsible for the surveillance, prevention and control of communicable diseases in Queensland. This audit will check the effectiveness of the Communicable Diseases Branch's (within QPHaSS) strategies for managing a communicable disease emergency. It may include reviewing of :</p> <ul style="list-style-type: none"> • framework, policies and guidelines in place to prepare for potential communicable disease emergency. • possibility of arrangements are implemented for quick response to an emergency outbreak of a communicable disease within Queensland. 	No



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QPHaSS	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Public Policy • Health services • Research (innovation) <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • Technology 	<p>Audit of procurement and management of QPHaSS ICT systems (systems being procured, owned and operated by the QPHaSS Division)</p> <p>The objective of this internal audit is to review and assess the design and operating effectiveness of the end-to-end procurement and management process of QPHaSS ICT system, including consideration of compliance to the relevant whole-of-government and department procurement framework.</p> <p>Specifically, Internal Audit will consider whether:</p> <ul style="list-style-type: none"> • the procurement principles as set out in the relevant whole-of-government and department’s ICT procurement framework and guide have been adopted and followed • the phases of procurement as set out in the department’s ICT procurement framework and guide have been adhered to; • the contract management process (e.g., post-award practices). 	No



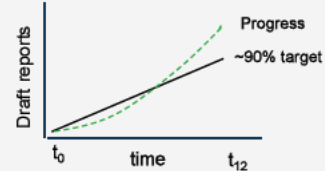
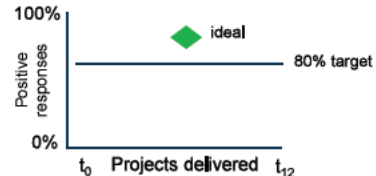
7. IAU Operational Plan

IAU Operational Plan

The following are IAU's FY24 activity plan:

- Pilot a Divisional Assurance Mapping
- Review and update IAU governance documents including the Charter, Procedures Manual, Templates
- Review and update IAU QHEPS page
- Follow-up and report on Internal Audit recommendations and QAO Performance Audit recommendations.
- Develop and submit quarterly ARC and ELT papers on time and to a high quality.
- Develop the Annual Internal Audit Plan on time and to a high quality.

IAU Key Performance Indicators

KPI – external facing	Frequency of measure	Parameter
<p>KPI-1: 90% of projects per IAU Plan in draft report stage</p>	<p>Annual. However, progress will be monitored / reported to the GAIM Branch at least monthly.</p>	 <p>where:</p> <ul style="list-style-type: none"> • Target is sloping upward throughout the financial year, 90% at year-end • Number of reports at least in draft stage will gradually increase month-by-month (upward curve) and it is expected that performance in the earlier months will be below the target slope.
<p>KPI-2: The audit / advisory project promoted insights that when implemented, will deliver positive change.</p> <p>Target: 80% of the survey response.</p>	<p>On-going. However, audit client feedback will be reported to the GAIM Branch at least monthly.</p>	 <p>where:</p> <ul style="list-style-type: none"> • Performance is measured based on the survey response received from management • At least 80% of the survey response return positive at any given time



Appendix 1: Internal audit service types

Service	Description	Report type
Internal audit – full scope	<p>Full scope internal audits provide key stakeholders with a more detailed understanding of the relevant control environment and typically involve:</p> <ul style="list-style-type: none"> Detailed process understanding; Process risk identification; Control design testing; Control operating effectiveness testing. 	Internal audit report – strengths, findings and recommendations.
Internal audit – design	<p>Design focussed internal audits provide stakeholders with key insights into changing processes or systems and are also well suited to checking frameworks.</p> <p>The focus of these internal audits is on the connection between risks and controls – i.e. do the internal controls mitigate the underlying process risks.</p>	Internal audit report – strengths, findings and recommendations.
Health check	<p>Agile internal audits or health checks are well suited to project implementations, change programs or where key stakeholders require high level comfort regarding a particular process.</p> <p>The scope and approach for these pieces of work can be dynamic – however regular communication with sponsor stakeholders, internal audit team members and other stakeholders is key to ensure projects remain on track and deliver valuable outcomes.</p>	Cut down reports which may be issued / updated several times during a project.
Advisory	<p>Advisory work can take a number of forms including:</p> <ul style="list-style-type: none"> Being an observer on project steering committees to provide real time feedback and advice. Performing adhoc work requested by management. Reviewing draft policies and procedures. 	<p>Can vary – typically a letter of advice is issued.</p> <p>ARC need to be aware of these engagements and may be provided with the output.</p>



Appendix 2: Internal audit resources

Resources

Internal audit is delivered through a co-sourced model, where a core internal team is supported by one or more professional services firms. The ARC is advised of resource limitations impacting the IAU’s fulfilment of its responsibilities. The current IAU structure is shown below:

Financial Accountability Act 2009 (section 78)

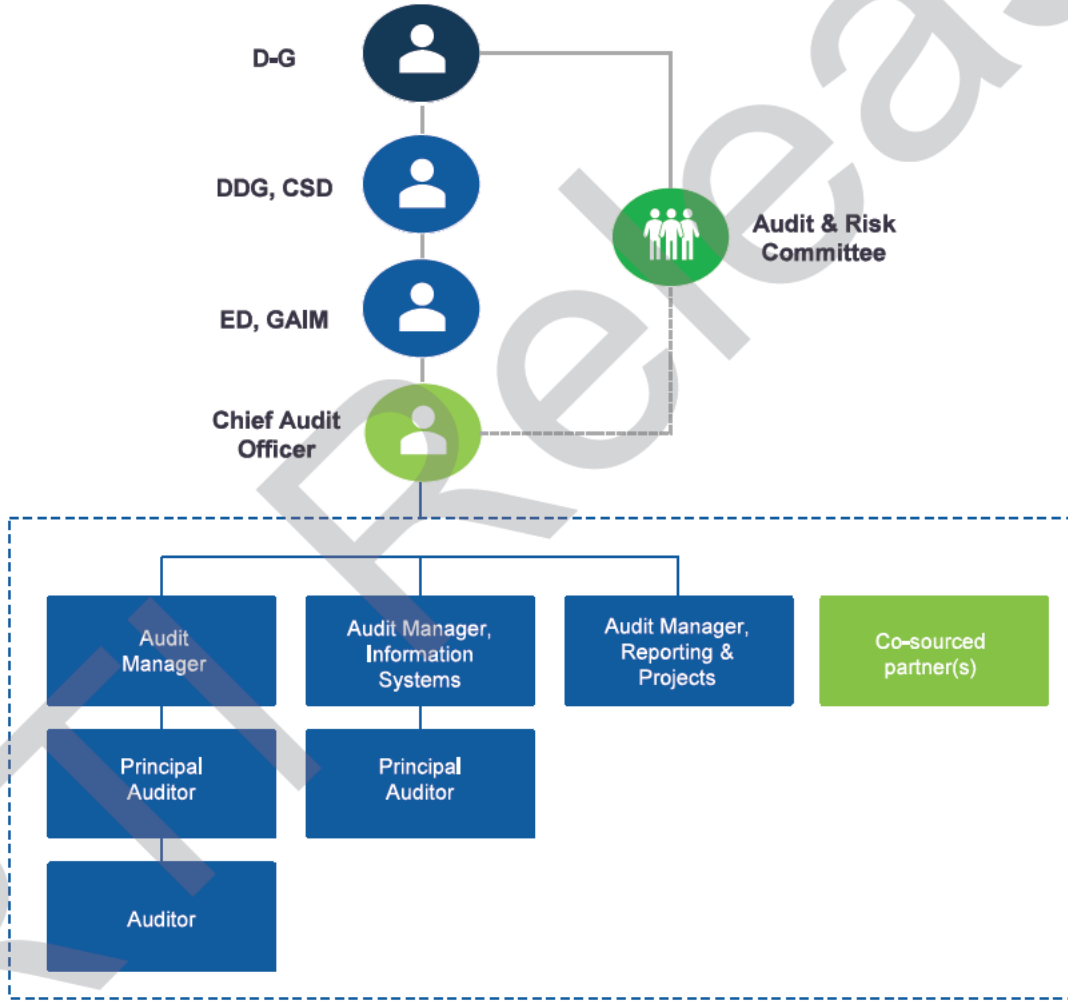
- Nomination of the department’s Head of Audit

Financial Performance Management Standard 2019 (Division 5)

- Establish the IAU
- IAU must operate under a Charter
- IAU must carry out planning appropriate to size of department
- Reporting of IAU

Financial Accountability Handbook 2019 (Information Sheet 2.9)

- Develop an IA Charter
- Plan audit program
- Report issues



Internal Audit Charter

In line with the requirements of Division 5 of the Financial Performance Management Standards 2019 and the Financial Accountability Handbook 2019, Information Sheet 2.9, the IAU maintains and periodically reviews an Internal Audit Charter. The current Charter was reviewed by the IAU and endorsed by ARC on 29 June 2022.



Appendix 3: Instrument of Appointment as Health Service Auditors

Brett Clowes
A/Chief Audit Officer
Governance Assurance and Information Management Branch
Department of Health

Re: Appointment of nominated Internal Audit Unit staff as Health Service Auditors

In accordance with the provisions Part 4, Division 2 of the *Hospital and Health Boards Act 2011*, I would like to confirm the appointment of the department's Internal Audit Unit staff (*nominated in Attachment 2*) as Health Service Auditors to undertake health system wide internal audit projects identified in section 5 of the FY2023-24 Internal Audit Plan, as follows:

- Primary Clinical Care Manual Health Check
- Third line Payroll monitoring review
- Fees and Charges for Healthcare Services review
- Industrial Obligations when Buying Services internal audit
- Health Capital Projects Delivery Governance (Portfolio, Programs and Projects)
- Audit of a QAS regional hub governance processes
- Climate change adaptation and sustainable public health system internal audit
- Voluntary Assisted Dying Governance*
- Area of Need governance processes review*
- Teaching, Training and Research Program Funding governance review*
- Advisory over Aged-Care governance processes*

The period of appointment commences from the date of this letter, until the completion of each engagement and will be extended to any follow up of actions which may arise from those system wide audit projects.

Yours sincerely,

Shaun Drummond
Director-General
Queensland Health

Encl: List of IAU team members to be appointed as Health Service Auditors
** watch list topics*



Appendix 4: Notification to Chief Executives of IAU's appointment as Health Service Auditors

Chief Executives
Hospital and Health Services
Queensland Health

Re: Appointment of nominated Internal Audit Unit staff as Health Service Auditors

I have appointed members of the Department's Internal Audit team as Health Service Auditors in accordance with the requirements of the *Hospital and Health Boards Act 2011 [Part 4, Division 2]* to undertake health system wide internal audit projects identified in section 5 of the FY2023-24 Internal Audit Plan, as follows:

- Primary Clinical Care Manual Health Check
- Third line Payroll monitoring review
- Fees and Charges for Healthcare Services review
- Industrial Obligations when Buying Services internal audit
- Health Capital Projects Delivery Governance (Portfolio, Programs and Projects)
- Audit of a QAS regional hub governance processes
- Climate change adaptation and sustainable public health system internal audit
- Voluntary Assisted Dying Governance*
- Area of Need governance processes review*
- Teaching, Training and Research Program Funding governance review*
- Advisory over Aged-Care governance processes*

Should you require further information, the Department of Health's contact is Mr Brett Clowes, A/Chief Audit Officer, Internal Audit Unit, on telephone 0408 251 408.

Yours sincerely,

Shaun Drummond
Director-General
Queensland Health

* Watch list topics



Appendix 5: FY2023-24 Internal Audit Plan Approval

The Department of Health Annual Internal Audit Plan 2023-24 is endorsed by the ARC and approved by the Director-General.

Endorsed:

Chair, Audit and
Risk Committee



Irrelevant

20/6/23

Approved:

Director-General



Irrelevant

5/7/2023

*Including the Appointment of IAU staff as
Health Service Auditors (Appendices 3, 4)*

