

Date of Issue:

18 February, 2019

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MEETING OF NHS BOARD AUDIT COMMITTEE
25 February 2020 2.00pm
Board Room, Assynt House, Inverness

A G E N D A

1 APOLOGIES

1.1 Declaration of Interests

Members are asked to consider whether they have an interest to declare in relation to any Item on the agenda for this meeting. Any member making a declaration of interest should indicate whether it is a financial or non-financial interest and include some information on the nature of the interest. Advice may be sought from the Board Secretary's Office prior to the meeting taking place.

2 MINUTE AND ACTION PLAN OF MEETING HELD ON 20 JANUARY 2020 (attached)

(PP 1-6)

The Committee is asked to:

- **Approve** the Minutes.
- **Note** the rolling Action Plan.

3 MATTERS ARISING

3.1 GDPR Update **Report by Donald Peterkin, Data Protection Officer (to follow)**

4 INTERNAL AUDIT

4.1 Internal Audit Progress Report (attached) **Report by Scott-Moncrieff, Internal Auditors**

(PP 7-18)

4.2 Individual Reports for Consideration

4.2.1 Counter Fraud (attached)

(PP 19-42)

4.3 Internal Audit Plan 2020/21 (attached)

(PP 43-88)

4.4 Follow up report (attached)

(PP 89-100)

The Committee is asked to Consider the circulated reports.

5 EXTERNAL AUDIT

5.1 Draft external Audit Plan Report by Jo Brown, External Audit (attached)

(PP 101-102)

The Committee is asked to Consider the circulated report.

6 COUNTER FRAUD

6.1 Update of Fraud Awareness Report by Barbara Milne, Fraud Liaison Officer (attached)

(PP 103-120)

The Committee is asked to Consider the circulated report.

7 RISK MANAGEMENT

7.1 Risk Management and Corporate Risk Update Report by Louise McInnes, Risk Manager (attached)

(PP 121-166)

The Committee is asked to Consider the circulated report.

8 FINANCIAL GOVERNANCE

8.1 Draft Accounting Policies Report by Iain Addison (attached)

(PP 167-184)

The Committee is asked to Consider the circulated report

9 AUDIT SCOTLAND

The following reports are highlighted from the Audit Scotland website:

- The 2018/19 audit of NHS Lothian, 18 December 2019 – Delay to the opening of the Royal Hospital for Children and Young People [Link to full report](#)
- Preparing for withdrawal from the European Union, 16 December 2019
[Link to full report](#)
- Children and Young Peoples Commissioner Scotland Annual Audit report 2018/19, 1 December 2019
[Link to full report](#)

The full suite of suite of Audit Scotland reports can be accessed through the following link - <https://www.audit-scotland.gov.uk/report/search>

10 ANY OTHER COMPETENT BUSINESS

There are no items for discussion in relation to this matter

11 DATE OF NEXT MEETING

The next meeting will be held on 19 May 2020 at 2.00pm, in the Board Room, Assynt House, Beechwood Business Park, Inverness.

Member and Attendees of the Audit Committee

Member	Invited Attendees	Possible Attendees
Mr Alasdair Christie (Chair)	Mr Dave Garden	Ms Jean Boardman
Mr Alexander Anderson	Mr Iain Addison	Mr James Brander
Ms Ann Clark	Mr David Park	Ms Sarah Compton-Bishop
Mrs Ann Pascoe	Ms Joanna MacDonald	Mr Alasdair Lawton
	Internal Audit	Mr P Macrae
	External Audit	Ms Deirdre Mackay
	All appropriate sponsors	Mr Adam Palmer
	SLT members	Ms Gaener Rodger
		Mr Paul Hawkins
		Mr Boyd Robertson