

<p><i>Date of Issue: 27 April 2021</i></p>	<p>Chief Executive's Office Assynt House Beechwood Park Inverness, IV2 3BW Telephone: 01463 717123 Fax: 01463 235189 <a href="http://www.nhshighland.scot.nhs.uk">www.nhshighland.scot.nhs.uk</a></p>	
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## MEETING OF NHS BOARD AUDIT COMMITTEE

4 May 2021 9:00AM

Microsoft Teams

# 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 9 March 2021 (PP 1-9)

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| <p>The Committee is asked to:</p> <ul style="list-style-type: none"> <li>• Approve the Minutes</li> <li>• Note the rolling Action Plan.</li> </ul> |
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## 3 MATTERS ARISING

### EXTERNAL AUDIT

#### 4.1 External Audit Plan for Financial Year ending 31 March 2021 (PP 10-35)

Report by Joanne Brown, Grant Thornton, External Audit

#### 4.2 Informing the Audit Risk Assessment for NHS Highland 2020/21 (PP 36-68)

Report by Joanne Brown, Grant Thornton, External Audit

#### 4.3 Accounting Estimates (ISA 540)

Presentation by Joanne Brown which speaks to the Committee Action Plan.

<p>The Committee is asked to note and discuss the circulated reports.</p>
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## INTERNAL AUDIT

### **5 Internal Audit Summary Report (PP 69-123)**

Report by Azets, Internal Auditors on behalf of David Garden, Director of Finance.

The Committee is asked to note and discuss the work undertaken.

#### **5.1 Individual Reports for Consideration**

##### **(a) IT Stock Control (PP 124-151)**

The Committee is asked to consider the circulated report.

### **6 Final 2021/22 Internal Audit Plan (PP 127-146)**

The Committee is asked to consider the circulated report.

#### **7 Management Follow Up Report on Outstanding Audit Actions**

##### **7.1 Follow Up Report on Outstanding Audit Actions 2019/2020 (PP 147-148)**

##### **7.2 Follow Up Report on Outstanding Audit Actions 2020/2021 (PP 149-151)**

Report by Iain Addison, Head of Area Accounting on behalf of David Garden, Director of Finance.

##### **7.3 Report from Maternity Services (PP 152-156)**

Report by Heidi May, Board Nurse Director.

The Committee is asked to review the outstanding points and determine the best course of action for resolution.

## RISK MANAGEMENT

### **8 Risk Management and Corporate Risk Update (PP 157-167)**

Report by Louise McInnes, Risk Manager

#### **8.1 Minute of the Risk Management Steering Group meeting held 3 March 2021**

**(PP 168-171)**

Louise McInnes to speak to the report.

The Committee is asked to review and note the update.

## COUNTER FRAUD UPDATE

### 9 Counter Fraud Update Report.

Verbal update by Iain Addison.

The Committee is asked to review and note the update.

## FINANCIAL GOVERNANCE

### 10 Annual Accounts Production Update

(PP 172-185)

Verbal Update on progress to date by Iain Addison, Head of Area Accounting. Attached are the Draft Accounting Policies that are being used in the production of the accounts.

The Committee is asked to note the current position.

### 11 GOVERNANCE COMMITTEE ANNUAL REPORTS

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|--|--------------|
| 1. Annual Report HHSCC 2020-2021                         | (PP 186-189) |
| 2. Annual Report Pharmacy Practices 2020-2021            | (PP 190-192) |
| 3. Annual Report Remuneration Committee 2020-2021        | (PP 193-195) |
| 4. Annual Report Staff Governance 2020-2021              | (PP 196-199) |
| 5. Annual Report Clinical Governance Committee 2020-2021 | (PP 200-204) |
| 6. Finance Resources and Performance (to come)           |              |

### 12 AUDIT SCOTLAND

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

### 13 PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY COMMITTEE UPDATE

Verbal Update from David Garden, Director of Finance.

The Committee is asked to note the update.

### 14 ANY OTHER COMPETENT BUSINESS

### 15 DATE OF NEXT MEETING

The next meeting will be held in conjunction with the **Board Meeting to approve the Annual Report and Accounts on Tuesday 22 June 2021 at 9.00am**, held via Teams.