

Date of Issue: 1 December 2020

Chief Executive's Office
Assynt House
Beechwood Park
Inverness, IV2 3BW
Telephone: 01463 717123
Fax: 01463 235189
www.nhshighland.scot.nhs.uk



**MEETING OF NHS BOARD AUDIT COMMITTEE
8 December 2020 10.00am
Board Room, Assynt House, Inverness and 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 10 November 2020 (attached)

(PP 1-6)

The Committee is asked to:

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

3 MATTERS ARISING

4 EXTERNAL AUDIT

4.1 External Audit Planning Update Report by Joanne Brown, Grant Thornton, External Audit

(PP 7-12)

The Committee is asked to Discuss the planning update report.

5 INTERNAL AUDIT

5.1 Internal Audit Summary Report (attached) Report by Azets, Internal Auditors on behalf of David Garden, Director of Finance

The Report summarises Internal Audit work up to 2020 and summarises the Audit Reports issued since the last Audit Committee.

(PP 13-22)

The Committee is asked to Discuss the work undertaken.

- 5.2 Individual Reports for Consideration
 - 5.2.a Culture Transformation (PP 23-40)
 - 5.2.b Service Redesign and Remobilisation (PP 41-58)
 - 5.2.c PMO / Financial Savings (PP 59-76)
 - 5.2.d GDPR and Information Management (PP 77-100)
- 5.3 Internal Audit Planning Update (PP 101-104)

The Committee is asked to consider the circulated reports.

- 6 **MANAGEMENT FOLLOW UP REPORT ON OUTSTANDING AUDIT ACTIONS (attached)**
 Report by Iain Addison, Head of Area Accounting on behalf of David Garden, Director of Finance (PP 105-112)

The Committee is asked to Review the outstanding points and **Determine** the best course of action to resolve.

- 7 **COUNTER FRAUD UPDATE**
 Report by Barbara Milne, Technical Accountant as Fraud Liaison Officer (PP 113-322)

The Committee is invited to examine and consider the implications of the quarterly fraud report which is attached together with the undernoted appendices:

- Appendix No. 1 Fraud Report
- Appendix No. 2 CFS Quarterly Report
- Appendix No. 3 CFS Rolling COVID – 19 Intelligence Alert No 29
- Appendix No. 4 NFI Self-appraisal Checklist

- 8 **CODE OF CORPORATE GOVERNANCE**
 Report by Ruth Daly, Board Secretary (PP 323-474)

The Committee is invited to approve the revised Code of Corporate Governance for onward approval by the Board in January 2021.

- 9 **AUDIT SCOTLAND**
 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 **SECTION 22 UPDATE**
 Update from David Garden, Director of Finance

The Committee is asked to Note the update.

11 PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY COMMITTEE UPDATE
Update from David Garden, Director of Finance

The Committee is asked to Note the update.

12 ANY OTHER COMPETENT BUSINESS

13 DATE OF NEXT MEETING

The next meeting will be held on **Tuesday 12 January 2021** at 2pm, 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 David Garden	Ms Jean Boardman
Mr Alexander Anderson	Mr Iain Addison	Mr James Brander
Ms Ann Clark	Internal Audit	Ms Sarah Compton-Bishop
	External Audit	Mr Boyd Robertson
	All appropriate sponsors	Mr Philip Macrae
	Ms Fiona Hogg	Ms Deirdre Mackay
	Mr Iain Ross	Ms Gaener Rodger
	Ms Barbara Milne	Mr Graham Hardie
	Mrs Ruth Daly	Ms Pamela Dudek