MEETING OF NHS BOARD AUDIT COMMITTEE

3 May 2022 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 7 March 2021   [*pp.1-9*]

> The Committee is asked to:
> * **APPROVE** the Minutes
> * **NOTE** the rolling Action Plan.

3. MATTERS ARISING

EXTERNAL AUDIT

4.1 IT Risk and Assurance ("Informing the Audit Risk") Report   [*pp.10-39*]
Report by Grant Thornton, External Audit

> The Committee is asked to:
> * **DISCUSS** the planning update report.

4.2 Draft External Audit Plan for Financial Year ending 31 March 2022 & Interim Audit Update
Verbal update by Grant Thornton, External Audit

> The Committee is asked to:
> * **DISCUSS** the planning update report.

INTERNAL AUDIT

5. INTERNAL AUDIT

Reports by Azets, Internal Auditors.

The Committee is asked to

- **NOTE** the reports which provide overall assurance from the Internal Audit Service of NHS Highland.

CORPORATE GOVERNANCE

Report by Iain Ross, Head of eHealth on behalf of David Park, Deputy Chief Executive.

The Committee is asked to:
- **NOTE** the current position.

8. Significant Adverse Events

This is a new Standing Item for the agenda to which items will be added for consideration as they arise.

The Committee is asked to:
- **NOTE** the current position.

9. COUNTER FRAUD

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

The Committee is asked to:
- **NOTE** the current position.
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10. AUDIT SCOTLAND

The full suite of Audit Scotland reports can be accessed through the following link:

https://www.audit-scotland.gov.uk/report/search

11. MANAGEMENT FOLLOW UP REPORT ON OUTSTANDING AUDIT ACTIONS

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

11.1 Business Continuity Planning

Update since March meeting.

11.2 GDPR & Information Management

Update since March meeting.

12. ANY OTHER COMPETENT BUSINESS

13. DATE OF NEXT MEETING OF THE AUDIT COMMITTEE

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.