

MEETING OF NHS BOARD AUDIT COMMITTEE

Tuesday 2 May 2023, 9.00am
Virtual Meeting Format (Microsoft Teams)

- All cameras should be turned on
- Use raise hand facility to discuss items – please do not use MS Teams chat

Distribution: 26 April 2023

DRAFT AGENDA

Time		Standing Items	Paper
09.00-09.05	1.1	Welcome and Apologies	
	1.2	Declarations of Conflict of Interest Members are asked to consider whether they have a conflict of interest to declare in relation to any item on the agenda for this meeting. Any Member making a declaration of a conflict of interest should indicate whether it is a financial or non-financial conflict and include some information on the nature of the conflict. Advice may be sought from the Board Secretary's Office prior to the meeting taking place.	
	1.3	Minute of Previous meeting Tuesday, 07 March 2023 The Board is asked to approve the minutes of meeting of 07 March 2023 and note the rolling action plan.	pp.1-11
	1.4	Matters Arising	
	2.	Internal Audit Progress Report & Individual Reports	
09.05-09.30		Report by Azets, Internal Auditors	
	2.1	Progress Report	pp.12-21
	2.2	Governance and Accountability of Finance and Performance	pp.22-43
	2.3	Quality (verbal update from Director of Finance)	
	2.4	Strategic Internal Audit Plan 2023/24	pp.44-62
		The Committee is asked to note and comment on the reports	
	3.	Management Follow-up Report on Outstanding Audit Actions	
09.30-09.45		Update by Heledd Cooper, Director of Finance	pp.63-67
		The Committee is asked to note and comment on the reports	
	4.	Request for Approval: Debt Adjustment	
09.45-10.00		Update by Heledd Cooper, Director of Finance	pp.68-78
		The Committee is asked to note and agree the recommendations.	
	5.	Counter Fraud	
10.00-10.15		Update by Heledd Cooper, Director of Finance	
	5.1	Counter Fraud Update The Committee is asked to note and receive substantial assurance from the report.	pp.79-98
	5.2	Emerging Issue SBAR The Committee is asked to note and receive moderate assurance from the report.	pp.99-105
	6.	Risk Management	
10.15-10.30		Update by Boyd Peters, Medical Director	pp.106-12
		The Committee is asked to note and receive substantial assurance from the report.	

10.30-10.45		Comfort Break	
	7.	Argyll and Bute Audit report	
10.45-11.00		Update by Charlotte Craig, Argyll and Bute IJB The Committee is asked to note the report.	pp.113-22
	8.	Resilience Group	
11.00-11.15		Update by Kate Cochrane, Resilience Manager The Committee is asked to note and receive moderate assurance from the report.	pp.123-33
	9.	Information Assurance Group	
11.15-11.30		Report by Iain Ross, Head of eHealth The Committee is asked to note and receive substantial assurance from the report.	pp.134-60 plus two excel sheets
	10.	Governance Committee Annual Reports	
11.30-11.40		Report by Ruth Daly, Board Secretary The Committee is invited to a.) endorse Governance Committee Annual Reports for the financial year 2022-23, accepting substantial assurance and b.) note that the Committee's endorsement will be reported to the Board on 30 May 2023.	pp.161-92
	11.	External Audit – Introduction and Advisory Comments	
11.40-11.55		Report by Patricia Fraser, Audit Scotland The Committee is asked to note and accept substantial assurance from the reports.	pp.193-211
	12.	Audit Scotland Reports The Committee is asked to note the reports available at the link. https://www.audit-scotland.gov.uk/report/search The following reports are of particular significance to this committee: How the Scottish Government is set up to deliver climate change goals (https://www.audit-scotland.gov.uk/uploads/docs/report/2023/nr_230420_climate_change.pdf) Integration Joint Boards: Financial analysis 2021/22 (https://www.audit-scotland.gov.uk/uploads/docs/report/2023/nr_230406_financial_analysis_ijbs.pdf) Scotland's financial response to Covid-19 (https://www.audit-scotland.gov.uk/uploads/docs/report/2022/nr_220616_financial_response_to_covid.pdf)	
11.55-12.00	13.	Any Other Competent Business	
	14.	Date & Time of Next Meeting 20 June 2023 (ahead of the Annual Accounts on 27 June 2023)	
12.00		Close of meeting	
	15.1	PRIVATE SESSION For Committee members and Internal and External Audit	
	15.2	PRIVATE SESSION For Committee members only	

