

MEETING OF NHS BOARD AUDIT COMMITTEE

Tuesday 7 March 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: 02 March 2023

AGENDA

Time		Standing Items	Paper
09.00-09.10	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 February 2023 The Board is asked to approve the minutes of meeting of 07 February 2023 and note the associated rolling action plan.	PP. 1-7
	1.4	Matters Arising	
2. Internal Audit Progress Report & Individual Reports			
09.10-09.45		Report by Azets, Internal Auditors	
	2.1	Progress Report	PP. 8-15
	2.2	Patient Services, Contracting and Invoicing	PP. 16-32
	2.3	23/24 Internal Audit Plan	PP. 33-63
		The Committee is asked to note and comment on the reports.	
3. Argyll and Bute IJB Audit Report			
09.45-10.05		Update by Charlotte Craig, Business Improvement Manager, Argyll and Bute IJB	
		The Committee is advised that this report will come to the next meeting.	
4. Gifts and Hospitality Policy			
10.05-10.10		Report by Ruth Daly, Board Secretary	PP. 64-82
		The Committee is asked to approve the Gifts & Hospitality policy.	
5. Code of Corporate Governance – Terms of Reference			
10.10-10.15		Report by Ruth Daly, Board Secretary	PP. 83-93
		The Committee is asked to	
		(a) Approve and take assurance from the revisions to Terms of Reference proposed for the Staff Governance & Remuneration Committee as set out in the appendices to this report, and	
		(b) Take assurance that the updated Code of Corporate Governance will be submitted to the Board at the end of March and published in full on the Board's website after the Board Meeting.	
6. Management Follow-up Report on Outstanding Audit Actions			
10.15-10.30		Update by Heledd Cooper, Director of Finance	
		The Committee is asked to note the report and discuss any issues for escalation.	To Follow

	7.	Counter Fraud	
10.30-10.40		Update by Sarah Macauley, Technical Accountant	
		Last update was given on 7/2/23 – no further updates are available for this meeting	N/A
	8.	Audit Committee Workplan 2023-2024	
10.30-10.40		Report by Gaener Rodger, Audit Committee Chair	
	8.1	Audit Committee Workplan 2022-2023	PP. 94-95
	8.2	Audit Committee Workplan 2023-2024	PP. 96-97
		The Committee is asked to discuss and approve the Workplan.	
	9.	Audit Scotland	
10.40-10.50		The Committee is asked to note the reports at the link https://www.audit-scotland.gov.uk/report/search	N/A
		The following reports are of particular significance to this committee: Auditing climate change (https://www.audit-scotland.gov.uk/publications/auditing-climate-change) NHS Highland annual audit 2021/22 (https://www.audit-scotland.gov.uk/publications/nhs-highland-annual-audit-202122) NHS in Scotland 2022 (https://www.audit-scotland.gov.uk/publications/nhs-in-scotland-2022) Argyll and Bute Integration Joint Board annual audit 2021/22 (https://www.audit-scotland.gov.uk/publications/argyll-and-bute-integration-joint-board-annual-audit-202122)	
	10.	Any Other Competent Business	
	11.	Date & Time of Next Meeting	
		Tuesday 2nd May 2023 at 9am	
10.50		Close of meeting	