

## MEETING OF NHS BOARD AUDIT COMMITTEE

Tuesday 12 March 2024, 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: 11 March 2024

### AGENDA

Time	1.	Standing Items	Paper
09.00-09.10	1.1	<b>Welcome and Apologies</b>	
	1.2	<b>Declarations of Interest</b> 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 financial or non-financial and include some information on its nature. Advice may be sought from the Board Secretary's Office prior to the meeting taking place.	
	1.3	<b>Minute of Previous meeting</b> The Board is asked to <b>approve</b> the minutes of meeting of 5 December 2023 and <b>note</b> the rolling action plan.	pp.1-8
	1.4	<b>Matters Arising</b>	
	<b>2.</b>	<b>Internal Audit Progress Report &amp; Individual Reports</b>	
09.10-09.35		Report by Azets, Internal Auditors	
	2.1	<b>Progress Report</b>	pp.9-19
	2.2	<b>Internal Audit Plan</b>	pp.20-66
	2.3	<b>Patient Property &amp; Funds</b>	pp.67-79
	2.4	<b>People Management (processes for raising concerns)</b> The Committee is asked to <b>note</b> and <b>comment</b> on the reports.	pp.80-98
	2.5	<b>Management Actions</b>  The Committee is asked to <b>note</b> the updates.	pp.99-102 & Excel sheet
	2.6	<b>Clinical Advisory Group update on Out of Area Referrals</b>  The Committee is asked to <b>note</b> the update and accept moderate assurance.	pp.103-79 & Excel sheet
	2.7	<b>Verbal update on scoping for future audit</b> (alternative to proposed Childrens Services audit) The Committee is asked to <b>note</b> the update.	
	<b>3.</b>	<b>Information Assurance Group Update</b>	
09.35-09.50		Report by Information Governance Manager The Committee is asked to <b>note</b> the update and <b>accept</b> substantial assurance.	pp.180-99
	<b>4.</b>	<b>Counter Fraud</b>	
09.50-10.05	4.1	<b>NHS Counter Fraud Strategy</b> Update by Technical Accountant The Committee is asked to <b>note</b> the update.	pp.200-18
	4.2	<b>NHS Scotland Counter Fraud Standards report</b> Update by Technical Accountant	pp.219-46

		The Committee is asked to <b>note</b> the update and <b>accept</b> substantial assurance.	
	<b>5.</b>	<b>External Audit Plans</b>	
10.30-10.45		Report by Audit Scotland	pp.247-323
		The Committee is asked to <b>note</b> and <b>comment</b> on the report.	
	<b>6.</b>	<b>Audit Scotland Reports</b>	
10.45-10.50		Update by Chair	
		The Committee is asked to <b>note</b> any relevant reports at the links below: <a href="https://www.audit-scotland.gov.uk/publications/search">https://www.audit-scotland.gov.uk/publications/search</a>	
	<b>7.</b>	<b>Annual Committee Workplan for 2024-25</b>	
10.50-10.55		Report by Chair	pp.324-25
		The Committee is asked to <b>note</b> and discuss the workplan.	
	<b>8.</b>	<b>Annual Review of Governance – Committee Terms of Reference</b>	
10.55-11.00		Report by Board Secretary	pp.326-74
		The Committee is asked to <b>note</b> the reports and <b>accept</b> substantial assurance.	
	<b>9.</b>	<b>Any Other Competent Business</b>	
	<b>12.</b>	<b>Date &amp; Time of Next Meeting</b>	
		Tuesday 21 May 2024 at 9.00 am	
11.00		<b>Close of meeting</b>	

Committee membership

Dr Gaener Rodger (Chair)  
Susan Ringwood (Vice Chair)  
Alexander Anderson (Non Executive)  
Alastair Christie (Non Executive)  
Garret Corner (Non Executive)  
Stuart Sands (Independent Lay Member)

In attendance

Azets (Internal Audit)  
Audit Scotland (External Audit)  
Heledd Cooper (Director of Finance)  
David Park (Deputy Chief Executive)  
Liz Porter (Assistant Director Financial Services)