

## MEETING OF NHS BOARD AUDIT COMMITTEE

**Tuesday 7 February 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: 01 February 2023

### AGENDA

Time	1.	Standing Items	Paper
09.00	1.1	<b>Welcome and Apologies</b>	
	1.2	<b>Declarations of Conflict of Interest</b> 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	<b>Minute of Previous meeting</b> Tuesday, 06 December 2022 The Board is asked to <b>approve</b> the minutes of meeting of 06 December 2022 and <b>note</b> the rolling action plan.	pp.1-11
	1.4	<b>Matters Arising</b>	

	2.	Internal Audit Progress Report & Individual Reports	
09.15		Report by Azets, Internal Auditors	
	2.1	Progress Report	pp.12-19
	2.2	Out of Area Referrals	pp.20-41
	2.3	Shadow IT	pp.42-54
	2.4	Workforce Planning	pp.55-73
		The Committee is asked to <b>note</b> and <b>comment</b> on the reports.	

	3.	Management Follow-up Report on Outstanding Audit Actions	
10.00		Update by Heledd Cooper, Director of Finance	pp.74-77
		The Committee is asked to <b>consider</b> the report and <b>identify</b> any matters that require further assurance or escalation to NHS Highland Board.	See also spreadsheet

	4.	Counter Fraud	
10.20		Update by Heledd Cooper, Director of Finance	pp.78-112
		The Committee is asked to <b>consider</b> the report and <b>identify</b> any matters that require further assurance or escalation to NHS Highland Board.	

	5.	Any Other Competent Business	
10.30			

		Date & Time of Next Meeting	
		Tuesday 7 March 2023, 9.00am, via Teams.	

		Close of meeting	
00.00			

