

MEETINGS OF NHS HIGHLAND

ENDOWMENT TRUSTEES

AUDIT COMMITTEE

IN COMMITTEE BOARD

Tuesday 27 June 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 June 2023

AGENDA

Time	1.	MEETING OF THE ENDOWMENT TRUSTEES	Paper
09.00-09.20	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, 28 June 2022 The Board is asked to approve the minutes of meeting of 28 June 2022. Minute of the Endowment Funds Committee Monday, 05 June 2023 The Board is asked to note the minutes of meeting of 05 June 2023.	
	1.4	Matters Arising	
	2.	HIGHLAND HEALTH BOARD ENDOWMENT FUNDS ACCOUNTS 2022/23	
	2.1	Management Letter The Trustees are asked to note the Management Letter.	
	2.2	Trustees Report and Financial Statement 2022/23 The Trustees are invited to Approve the submission of the Trustees Report and Financial Statements to the Audit Committee and NHS Board.	
	2.3	Draft Letter of Representation The Trustees are asked to Approve the content of the draft letter.	
	2.3.1	Draft Letter of Engagement The Trustees are asked to Approve the content of the draft letter.	
	2.4	Assurance for the Consolidation of Endowment Fund Accounts The Trustees are asked to Confirm that the Endowment Fund Accounts have been approved and with an unqualified audit opinion, they can now be consolidated within NHS Highland's accounts	
	3.	Any Other Competent Business	
	4.	Date of Next Meeting The next meeting of the Endowment Trustees is to be confirmed.	
		AUDIT COMMITTEE	
Time	2.	Standing Items	Paper
09.25-09.30	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, 20 June 2023 The Committee is asked to approve the minutes of meeting of 20 June 2023 and note the rolling action plan.	
	1.4	Matters Arising	
	2.	Internal Audit Annual Report	
09.30-09.45		Report by Azets, Internal Auditors	
	2.1	Internal Audit Annual Report 2022/23 The Committee is asked to note and comment on the report.	
	3.	Audit Assurance Report on External Systems	
09.45-09.55		There are circulated Service Audit Reports on Practitioner Services, National IT Services and NSI Ledger System. The Committee is asked to Note and Take Assurance from the satisfactory Service Audit reports from National Services Scotland (NSS) covering Practitioner Services Division and National IT Services and NHS Ayrshire and Arran covering the NSI Ledger system.	
	4.	Audit Committee Annual Report	
09.55-10.05		There is circulated the Audit Committee Annual Report for the consideration and agreement of the Committee. The Committee is asked to Agree the Annual Report of the Audit Committee.	
	5.	Assurance for the Consolidation of Endowment Fund Accounts	
10.05-10.15		Report by the Chair of the Trustees of the Highland Health Board Endowment Fund The Committee is asked to Note that the Endowment Fund Accounts have been approved and that they can take assurance that having been audited, with an unqualified opinion, that they can be consolidated within NHS Highland's Accounts.	
	6.	Draft Final Annual Audit Report	
10.15-10.30		Report by Audit Scotland, External Auditors incorporating ISA 540. The Committee is asked to Note the report content.	
10.30-10.35		Comfort Break	
	7.	Letter of Representation from NHS Highland to Audit Scotland	
10.35-10.40		To be tabled. The Committee is asked to note the report content.	
	8.	Draft Annual Report and Accounts 2022/23 for NHS Highland	
10.40-10.55		The Draft Accounts for 2022/23 are for approval. Also included is the Summary/Schedule of Losses & Special Payments and the Draft Auditor's Certificate. The Committee is asked to, <ul style="list-style-type: none"> • Consider the Internal Audit Report 2022/23 • Consider the report of the External Auditor • Note the submission of the NHS Highland Annual Report and Accounts including the Summary of Losses • Recommend the Annual Report and Accounts for approval by the NHS Highland Board. 	
	9.	Patient and Client Private Funds	
10.55-11.00		Report by Director of Finance.	

		The Committee is asked to approve these accounts for submission to the NHS Highland Board.	
11.00-11.15		UPDATE ON WHEN THE NHS HIGHLAND BOARD WILL RECEIVE THE ANNUAL ACCOUNTS	
11.20-11.30	10.	Any Other Competent Business	
	11.	Date & Time of Next Meeting Monday 24 July 2023 at 10am (Annual Accounts)	
		(Next regular Committee meeting, Tuesday 5 September at 9am)	
11.30		CLOSE OF MEETING	
	12.	PRIVATE SESSION AUDIT COMMITTEE MEMBERS AND INTERNAL AND EXTERNAL AUDITORS ONLY	