

## MEETING OF NHS BOARD AUDIT COMMITTEE

Tuesday 05 September 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 September 2023

### AGENDA

Time	1.	Standing Items	Paper
09.00-09.05	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 Monday, 24 July 2023</b> The Board is asked to <b>approve</b> the minutes of meeting of 24 July 2023 and <b>note</b> the rolling action plan and workplan.	pp.1-6
	1.4	<b>Matters Arising</b>	
	<b>2.</b>	<b>Internal Audit Progress Report &amp; Individual Reports</b>	
09.05-09.30		Report by Azets, Internal Auditors	
	2.1	<b>Internal Audit Progress Report</b>	pp.7-15
	2.2	<b>Communications</b>	pp.16-29
	2.4	<b>Property Transaction Monitoring</b>	pp.30-38
		The Committee is asked to <b>note</b> and <b>comment</b> on the reports	
	<b>3.</b>	<b>Management Follow-up Report on Outstanding Audit Actions</b>	
09.30-09.40		Update by Director of Finance	
		The Committee is asked to <b>note</b> and <b>comment</b> on the reports.	pp.39-42 + Excel
	<b>5.</b>	<b>IAG Update</b>	
09.40-09.55		Update by Head of eHealth	pp.42-64
		The Committee is asked to <b>note</b> the update and receive substantial assurance from the report.	
	<b>6.</b>	<b>Counter Fraud</b>	
09.55-10.05		Update by Director of Finance	pp.65-83
		The Committee is asked to <b>note</b> the update and accept substantial assurance from the report.	
	<b>7.</b>	<b>Risk Management</b>	
10.05-10.15		Update by Medical Director	
		The Committee is asked to <b>note</b> any updates.	
	<b>8.</b>	<b>Audit Scotland Reports</b>	
10.15-10.30	8.1	<b>Audit Scotland Report Overview (Presentation)</b>	
		The Committee is asked to <b>note</b> the content of the presentation	
10.30-10.35	8.1	<b>Audit Scotland Reports</b>	

		The Committee is asked to note the reports at the link: <a href="https://www.audit-scotland.gov.uk/report/search">https://www.audit-scotland.gov.uk/report/search</a>	
		The following reports are of particular significance to this committee: <ul style="list-style-type: none"> <li>Scotland's financial response to Covid-19: Spending update (<a href="https://www.audit-scotland.gov.uk/publications/scotlands-financial-response-to-covid-19-spending-update">https://www.audit-scotland.gov.uk/publications/scotlands-financial-response-to-covid-19-spending-update</a>)</li> <li>Local government in Scotland: Overview 2023 (<a href="https://www.audit-scotland.gov.uk/uploads/docs/report/2023/nr_230517_local_government_overview.pdf">https://www.audit-scotland.gov.uk/uploads/docs/report/2023/nr_230517_local_government_overview.pdf</a>)</li> <li>Homelessness affects us all - action is needed (<a href="https://www.audit-scotland.gov.uk/publications/homelessness-affects-us-all-action-is-needed">https://www.audit-scotland.gov.uk/publications/homelessness-affects-us-all-action-is-needed</a>)</li> </ul>	
10.35-10.40	<b>9.</b>	<b>Review of Committee Terms of Reference</b>	
		The Committee is asked to <b>note</b> the Terms of Reference for 2023-24 and propose any amendments for agreement at the December meeting.	pp.84-87
	<b>10.</b>	<b>Any Other Competent Business</b>	
		Committee dates for 2024 for noting:  6 February 2024 30 April 2024 25 June 2024 (Annual Accounts) 3 September 2024 10 December 2024  All meetings Tuesdays from 9am via Microsoft Teams unless otherwise notified.	
	<b>11.</b>	<b>Date &amp; Time of Next Meeting</b>	
		<b>Tuesday 5 December 2023, at 9 am, via Teams</b>	
11.00		<b>Close of meeting</b>	