

Date of Issue: 1 September 2020

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**MEETING OF NHS BOARD AUDIT COMMITTEE**  
**8 September 2020 2:00pm**  
**Board Room, Assynt House, Inverness**

## A G E N D A

### **1 APOLOGIES**

#### **1.1 Declaration of Interests**

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 a financial or non-financial interest and include some information on the nature of the interest. Advice may be sought from the Board Secretary's Office prior to the meeting taking place.

### **2 MINUTE AND ACTION PLAN OF MEETING HELD ON 17 JUNE 2020 (attached)** **(PP 1 - 12)**

**The Committee is asked to:**

- **Approve** the Minutes.
- **Note** the rolling Action Plan.

### **3 MATTERS ARISING**

#### **4 INTERNAL AUDIT**

##### **4.1 Internal Audit Summary Report (attached)** **Report by Scott-Moncrieff, Internal Auditors on behalf of David Garden, Director of Finance**

The Report summarises Internal Audit work up to September 2020 and summarises the Audit Reports issued since the last Audit Committee.

**(PP 13 - 22)**

**The Committee is asked to Discuss** the work undertaken.

## 4.2 Individual Reports for Consideration

### 4.2.1 Property Transaction Monitoring Report

Report by Scott-Moncrieff, Internal Auditors on behalf of David Garden, Director of Finance

(PP 23 – 36)

The Committee is asked to Discuss the circulated report.

## 5 MANAGEMENT FOLLOW UP REPORT

Verbal Update by David Garden, Director of Finance

The Committee is asked to Note the verbal update.

## 6 EXTERNAL AUDIT

### 6.1 Final Audit Report 2019/20

Report by Grant Thornton, External Auditors, on behalf of David Garden, Director of Finance

(PP 37 – 84)

The Committee is asked to Note the report content.

## 7 COUNTER FRAUD UPDATE

- Appendix 1 - Fraud Report
- Appendix 2 - Counter Fraud Services Quarterly Report to June 2020
- Appendix 3 - Counter Fraud Services Annual Report 2019/2020
- Appendix 4 - Counter Fraud End of Year Report 2019/20 Flash Report
- Appendix 5 - Counter Fraud Rolling COVID-19 Intelligence Alert No. 16
- Appendix 6 - National Fraud Initiatives Report 2018/2019

(PP 85 – 266)

The Committee is asked to Examine and Consider the implication of the report and appendices.

## 8 CORPORATE GOVERNANCE

### 8.1 Committee Terms of Reference

Alasdair Christie, Chair of Audit Committee

(PP 267 - 270)

The Committee is asked to approve the revised terms of reference.

## 9 RISK MANAGEMENT

### 9.1 Risk Management and Board Assurance Framework Progress Report by Mirian Morrison, Clinical Governance Development Manager (attached)

(PP 271 - 279)

The Committee is asked to Review and Note the update.

## 10 AUDIT SCOTLAND

The full suite of suite of Audit Scotland reports can be accessed through the following link – <https://www.audit-scotland.gov.uk/report/search>

## 11 ANY OTHER COMPETENT BUSINESS

## 12 DATE OF NEXT MEETING

The next meeting will be held on 8 December 2020 at 10am in the Board Room, Assynt House, Beechwood Business Park, Inverness.

### Member and Attendees of the Audit Committee

<b>Member</b>	<b>Invited Attendees</b>	<b>Possible Attendees</b>
Mr Alasdair Christie (Chair) Mr Alexander Anderson Ms Ann Clark	Mr David Garden Mr Iain Addison Mr David Park Ms Joanna MacDonald Internal Audit External Audit All appropriate sponsors EDG members	Ms Jean Boardman Mr James Brander Ms Sarah Compton-Bishop Mr Boyd Robertson Mr P Macrae Ms Deirdre Mackay Mr Adam Palmer Ms Gaener Rodger Mr Paul Hawkins