

<p><i>Date of Issue:</i> 1 March 2022</p>	<p>Chief Executive's Office Assynt House Beechwood Park Inverness, IV2 3BW Telephone: 01463 717123 Fax: 01463 235189 www.nhshighland.scot.nhs.uk</p>	
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MEETING OF NHS BOARD AUDIT COMMITTEE

8 March 2022 9:00AM

Microsoft Teams

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 7 December 2021 [pp.1-8]

The Committee is asked to:

- **APPROVE** the Minutes
- **NOTE** the rolling Action Plan.

3. MATTERS ARISING

EXTERNAL AUDIT

4 External Audit Plan for Financial Year ending 31 March 2022 & Interim Audit Update [pp.9-40] Report by Grant Thornton, External Audit

The Committee is asked to:

- **DISCUSS** the planning update report.

INTERNAL AUDIT

5. INTERNAL AUDIT

Reports by Azets, Internal Auditors.

The papers will be preceded by a training session on Risk Management (30 minutes)

5.1 Progress Report [separate from papers]

5.2 Draft Internal Audit Plan 2022/23+ [pp.41-93]

5.3 Care at Home Assessment Model Report [pp.94-116]

The Committee is asked to

- **NOTE** the reports which provide overall assurance from the Internal Audit Service of NHS Highland.

CORPORATE GOVERNANCE

6. COMMITTEE ANNUAL WORK PLAN 2022/2023 [pp.117-118]

7. COUNTER FRAUD [pp.119-350]

Report by Iain Addison, Head of Area Accounting on behalf of David Garden, Director of Finance.

The Committee is asked to:

- **NOTE** the current position.

8. AUDIT SCOTLAND

The full suite of Audit Scotland reports can be accessed through the following link –

<https://www.audit-scotland.gov.uk/report/search>

9. MANAGEMENT FOLLOW UP REPORT ON OUTSTANDING AUDIT ACTIONS

Report to follow by Iain Addison, Head of Area Accounting on behalf of David Garden, Director of Finance.

9.1 Community Planning Issues

9.2 Maternity Service Redesign

9.3 Business Continuity Planning

9.4 Counter-fraud

9.5 Payroll and Expenses

9.6 Staff Redeployment

9.7 Financial Ledger – Income & Receivables

9.8 PMO Financial Savings

9.9 Performance Data

9.10 GDPR & Information Management

10. ANY OTHER COMPETENT BUSINESS

11. DATE OF NEXT MEETING OF THE AUDIT COMMITTEE

The next meeting will be held on **Tuesday 3 May 2022 at 9am**, via Teams.