

<p><i>Date of Issue: 2 March 2021</i></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
9 March 2021 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 8 December 2020 (attached)

(PP 1 to 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 2021
Report by Joanne Brown, Grant Thornton, External Audit (attached)**

(PP 9 to 34)

The Committee is asked to **discuss** the planning update report

INTERNAL AUDIT

**5 Internal Audit Summary Report (attached)
Report by Azets, Internal Auditors on behalf of David Garden, Director of Finance**

(PP 35 to 40)

The Committee is asked to **discuss** the work undertaken

- 6 Individual Reports for Consideration
 - (a) Performance Data (attached) (PP 41 to 58)

The Committee is asked to **consider** the circulated reports

- 7 Management Follow Up Report on Outstanding Audit Actions (attached)
Report by Iain Addison, Head of Area Accounting on behalf of David Garden,
Director of Finance (PP 59 to 61)

The Committee is asked to **review** the outstanding points and **determine** the best course of action to resolve.

- 8 Draft 2021/22 Internal Audit Plan (attached) (PP 62 to 108)

The Committee is asked to **consider** the circulated report

RISK MANAGEMENT

- 9 Risk Management and Corporate Risk Update (attached)
Report by Louise McInnes, Risk Manager
 - 9.1 Risk Management Framework Implementation Update (PP 109 to 119)
 - 9.2 Minute of the Risk Management Steering Group meetings held 1 July
2020 and 5 January 2021 (PP 120 to 130)

The Committee is asked to **review** and **note** the update

- 10 Risk Management Strategy and Risk Management Policy (attached) (PP 131 to 172)

The Committee is asked to **approve** the documents

- 11 COUNTER FRAUD UPDATE
Report by Barbara Milne, Technical Accountant as Fraud Liaison Officer
(attached) (PP 173 to 210)

The Committee is asked to **review** and **note** the update

FINANCIAL GOVERNANCE

- 12 Annual Accounts Production Update
Verbal Update by Iain Addison, Head of Area Accounting

The Committee is asked to **note** the current position.

13 Committee Annual Work Plan 2021/2022 (attached) (PP 211 to 213)

The Committee is asked to **consider and discuss** the content of the circulated Annual Work Plan.

14 AUDIT SCOTLAND

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

**15 PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY COMMITTEE UPDATE
Update from David Garden, Director of Finance**

The Committee is asked to **Note** the update.

16 ANY OTHER COMPETENT BUSINESS

17 DATE OF NEXT MEETING

The next meeting will be held on **Tuesday 4 May 2021** at 9am, venue to be confirmed.

Member and Attendees of the Audit Committee

Member	Invited Attendees	Possible Attendees
Mr Alasdair Christie (Chair) Mr Alexander Anderson Ms Ann Clark	Mr David Garden Mr Iain Addison Internal Audit External Audit All appropriate sponsors Dr Boyd Peters Ms Louise McInnes Ms Barbara Milne Mr Gerry O'Brien Ms Susan Ringwood Ms Fiona Hogg Mrs Ruth Daly Ms Veronika Burgess	Mr Graham Bell Ms Jean Boardman Mr James Brander Ms Sarah Compton-Bishop Mr Boyd Robertson Mr Philip Macrae Ms Deirdre Mackay Ms Gaener Rodger Mr Graham Hardie Ms Pamela Dudek