

<p><i>Date of Issue:</i> 30 August 2021</p>	<p>Chief Executive's Office Assynt House Beechwood Park Inverness, IV2 3BW Telephone: 01463 717123 Fax: 01463 235189 <a href="http://www.nhshighland.scot.nhs.uk">www.nhshighland.scot.nhs.uk</a></p>	
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## MEETING OF NHS BOARD AUDIT COMMITTEE

7 September 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 22 June 2021 [pp. 1-8]

The Committee is asked to:

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

#### 3. MATTERS ARISING

#### 4. INTERNAL AUDIT

Reports by Azets, Internal Auditors

4.1 Progress Report August 2021 [pp. 9-15]

4.2 Property Transaction Monitoring [pp. 16-24]

4.3 Procurement and Tendering [pp. 25-41]

4.4 Healing Process [pp. 42-62]

The Committee is asked to

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

## 5. CORPORATE GOVERNANCE

### 5.1 Committee Terms of Reference

[pp. 63-66]

The Committee is asked to:

- **REVIEW** and **APPROVE** the Terms of Reference.

## 6 EXTERNAL AUDIT

### 6.1 Final Annual Audit Report 2020/2021

[pp.67-114]

Report by Grant Thornton, External Auditors  
Incorporating ISA 540 (Audit Scotland, External Auditors)

The Committee is asked to

- **NOTE** the report content.

## 7. COUNTER FRAUD

A report will be brought to the next Audit Committee meeting.

The Committee is asked to:

- **NOTE** the current position.

## 8. RISK MANAGEMENT PROCESS

[pp. 115-125]

### 8.1 Risk Management Framework Progress

### 8.2 Internal Audit Risk Action Plan

Mirian Morrison, Clinical Governance Development Manager

The Committee is asked to:

- **NOTE** and **COMMENT** on the current Risk position for NHS Highland Board.

## 9. AUDIT SCOTLAND

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

## 10. 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.

## 11. ANY OTHER COMPETENT BUSINESS

## 12. DATE OF NEXT MEETING OF THE AUDIT COMMITTEE

The next meeting will be held on **Tuesday 7 December 2021 at 9am**, via Teams.