

MEETING OF NHS BOARD AUDIT COMMITTEE

Tuesday 10 September 2024, 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: 2 September 2024

AGENDA

Time	1.	Standing Items	Paper
09.00-09.05	1.1	Welcome and Apologies	
	1.2	Declarations of Interest 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 financial or non-financial and include some information on its nature. Advice may be sought from the Board Secretary's Office prior to the meeting taking place.	
	1.3	Minute of Previous meeting The Committee is asked to approve the minutes of meeting of 25 June 2024 and note the rolling action plan and workplan.	pp.1-4 +Excel
	1.4	Matters Arising	
	2.	INTERNAL AUDIT PROGRESS REPORT & INDIVIDUAL REPORTS	
09.05-09.50		Reports by Azets, Internal Auditors	
	2.1	Internal Audit Progress Report	pp.5-14
	2.2	Patient Transport	pp.15-32
	2.3	External Accommodation	pp.33-49
	2.4	Property Transaction Monitoring	Verbal update
		The Committee is asked to note and comment on the above reports.	
	2.5	Management Actions The Committee is asked to note the update, agree any proposed changes to the actions	pp.50-53 +Excel
	3.	Adult Social Care revised SFIs	
09.50-10.05		Report by Interim Head of Commissioning	pp.54-61
		The Committee is asked to <ul style="list-style-type: none"> • recognise the risk, and • accept moderate assurance from the mitigating actions. 	
	4.	INFORMATION ASSURANCE GROUP UPDATE	
10.05-10.20		Report by Information Governance Manager.	pp.62-75
		The Committee is asked to note the update.	
	5.	COUNTER FRAUD	
10.20-10.35	5.1	Counter Fraud Quarter One Update	pp.76-141
		Reports by Technical Accountant	
		The Committee is asked to <ul style="list-style-type: none"> • note the update, and • accept substantial assurance. 	
	5.2	Counter Fraud Standards Submission	
		The Committee is asked to <ul style="list-style-type: none"> • note and approve the submission of the report to Scottish Government. 	

	6.	AUDIT SCOTLAND REPORTS	
10.35-10.40		Report by Chair	
		The Committee is asked to <ul style="list-style-type: none"> • note any reports at the links below and to raise any reports of relevance for discussion with the committee: https://www.audit-scotland.gov.uk/publications/search 	
	7.	REVIEW OF COMMITTEE TERMS OF REFERENCE	
10.40-10.50		Report by Board Secretary	pp.142-157
		The Committee is asked to <ul style="list-style-type: none"> • approve the changes to the revised Terms of Reference for the Audit, FRP and Staff Governance Committees for submission to the Board, and • note the Terms of Reference for 2024-25 and propose any amendments for agreement at the December meeting. 	
	8.	Any Other Competent Business	
	9.	Date & Time of Next Meeting	
		Tuesday 10 December 2024 at 9.00 am	
11.00		Close of meeting	

Committee membership

Dr Gaener Rodger (Chair)
Susan Ringwood (Vice Chair)
Alexander Anderson (Non-Executive)
Emily Austin (Non-Executive)
Alastair Christie (Non-Executive)
Garret Corner (Non-Executive)

In attendance

Azets (Internal Audit)
Audit Scotland (External Audit)
Heledd Cooper (Director of Finance)
Fiona Davies (Chief Executive Officer)
Liz Porter (Assistant Director Financial Services)