

**SUMMARY REPORT OF GOVERNANCE COMMITTEE MEETING**

<b>Name of Committee</b>	<b>Audit Committee</b>
<b>Date of Meeting</b>	<b>12 January 2026</b>
<b>Committee Chair</b>	<b>Emily Austin</b>

**KEY POINTS FROM DISCUSSION AND ESCALATION****ALERT**

- Audit Committee Vice Chair – Advised Bert Donald had accepted the role.

**ASSURE**

- Resident Doctor Compliance Internal Audit Report – Noted circulated report and updates relating to matters relating to payments and overall financial impact. Multi-disciplinary team involved. Future monitoring arrangements questioned.
- Update on Timescale for Primary Care Actions – Noted relevant paperwork being updated, with contracts to be issued imminently.
- Remote Access Review & Update on Cyber Security Review Actions – Noted the update, with specific reference to NSS reliance in specific area.
- Third Sector Allocations – Welcomed report and associated findings.
- Financial Management and Savings Plan – Noted relevant areas for improvement, with range of activity underway. Report welcomed.
- Operational Performance and Compliance Monitoring – Noted recommendations and associated timeframes.
- Management Actions – Reported progress noted. Requested report be updated for next meeting.
- Internal Audit Plan 2026/27 – Noted final plan to be submitted to next meeting. Noted had been discussed at EDG. Members suggested a focus on areas including risk management and sharing learning activity.
- Internal Audit Progress Report – Noted.
- Risk Management Update – Brief presentation provided on training provision, activity gaps and opportunities for improved reporting etc. Also noted suggested measures and further considerations. Members discussed process elements, oversight, reporting requirements and benefit of trend analysis data. Topic to be revisited at next meeting.
- Counter Fraud Update – Substantial assurance taken, noting aspects relating to eHealth activity and case outcome reporting.
- Argyll & Bute IJB Audit Committee Six Month Update. Moderate assurance taken.

**ADVISE**

- Potential for Deviation from SFIs (Payments) – Noted this action was not for Audit Committee to take forward. Subject to further discussion out with Committee.

- Remote Access Review & Update on Cyber Security Review Actions – Noted Business Continuity Planning, Disaster Recovery Plan testing reported through FRP Committee on six monthly basis.
- Counter Fraud Update – Noted update on eHealth activity to brought to next meeting.
- Audit Scotland National Reports – Noted.

## RISKS

- None Noted.

## ACTIONS

- NHS Highland Resident Doctor Compliance – Noting points raised in discussion, agreed further update be brought to September or December 2026 meeting.
- Update on Timescale for Primary Care Actions – Agreed update be brought to next meeting.
- Remote Access Review & Update on Cyber Security Review Actions – Agreed consideration needed in relation to NSS assurance reporting requirements and associated internal dissemination arrangements.
- Third Sector Allocations – Agreed follow up be brought to next meeting.
- Management Actions – Agreed report be updated ahead of next meeting.
- Internal Audit Plan 2026/27 – Suggested StatMan training activity be considered for additional review. Final Draft Plan to be shared with Committee members ahead of submission to next meeting.
- Risk Management Update – Agreed presentation be circulated to members and subject revisited at next meeting. Members requested to consider what information they wished to see covered under risk management agenda moving forward.
- Counter Fraud Update – Finance team to clarify relevant CFS Standards either met or not met. Also to consider what detail can be provided on case outcomes at request of Committee member.

## LEARNING