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**MEETING OF NHS BOARD AUDIT COMMITEEE**

**Tuesday 13 May 2025, 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: 6 May 2025

**AGENDA**

| Time | 1. | Standing Items | Paper |
|---|---|---|---|
| 09.00-09.10 | 1.1 | **Welcome and Apologies** | |
| | 1.2 | **Declarations of Interest**<br>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, Rolling Action Plan and Committee Work Plan 2025/26**<br><br>The Committee is asked to **Approve** the minutes of meeting of 11 March 2024 and **Note** the rolling action plan and workplan. | PP.1-10 |
| | 1.4 | **Matters Arising**<br><br>**Cyber Security – Network Controls Update**<br><br>At the last meeting it was noted progress against relevant actions would inform the overall audit opinion for 2024/25. | |
| | **2.** | **Internal Audit Progress Report & Individual Reports** | |
| 09.10-09.20 | | Reports by Azets, Internal Auditors. | |
| | 2.1 | **Internal Audit Progress Report (attached)** | PP.11-20 |
| | 2.2 | **Management Actions Update (attached)** | PP.21-35 |
| | | The Committee is asked to **Note** the updates. | |
| | **3.** | **Losses and Special Payments – NSS Approved Write-Off** | |
| 09.20-09.25 | | Report by Heledd Cooper, Director of Finance | PP.113-127 |
| | | The Committee is asked to **Approve** the write off for Lloyds Pharmacy Advance Payment and take **Substantial** assurance. | |
| | **4.** | **Argyll and Bute IJB Audit Committee 6 Monthly Update** | |
| 09.25-09.35 | | Report by Evan Beswick, Chief Officer (Argyll and Bute HSCP) | PP.132-135 |
| | | The Committee is asked to **Note** the content of the report and take **Moderate** assurance. | |

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| | **5.** | **Blueprint for Good Governance 6 Monthly Update - Implementing Self-Assessment Findings** | |
| 09.35-09.45 | | Report by Nathan Ware, Governance and Corporate Records Manager | PP.36-41 |
| | | The Committee is asked to **Note** the content of the report and take **Moderate** assurance on the progress achieved with the Blueprint for Good Governance Improvement Plan actions that relate specifically to this Committee's remit. | |
| 09.45-10.00 | | **Comfort Break** | |
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| | **6.** | **Counter Fraud** | |
| 10.00-10.10 | | **Counter Fraud Update** | |
| | | Update by Technical Accountant. | PP.69-112 |
| | | The Committee is asked to **note** the update and **accept** substantial assurance of compliance with legislation and policy. | |
| | **7.** | **Governance Committee Annual Assurance Reports 2024/2025** | |
| 10.10-10.20 | | Report by Board Secretary on behalf of Fiona Davies, Chief Executive | PP.42-68 |
| | | The Committee is asked to **Approve** and **Recommend to the NHS Board** the Governance Committee Annual Reports for financial year 2024-25 which form a key part of the evidence in support of the Annual Accounts Governance Statement and take **Substantial** assurance. | |
| | **8.** | **Risk Management Update** | |
| 10.20-10.35 | | Report by Dr Boyd Peters, Board Medical Director | PP.128-131 |
| | | The Committee is asked to **Note** the content of the report and take **Moderate** assurance. | |
| | **9.** | **Audit Scotland Reports** | |
| 10.35-10.50 | | Update by Chair | |
| | | The Committee is asked to **note** any relevant reports at the links below: https://www.audit-scotland.gov.uk/publications/search<br><br>• Mainstreaming Equality progress report: https://audit.scot/publications/mainstreaming-equality-progress-report-2023-25<br>• Controller of Audit Report - Highland Council: https://audit.scot/publications/controller-of-audit-report-highland-council<br>• Controller of Audit Report - Argyll and Bute Council: https://audit.scot/publications/controller-of-audit-report-argyll-and-bute-council | |
| | **9.** | **Items Escalated from Other Committees** | |
| 10.50-11.00 | | The Committee is asked to **consider** any items raised for discussion and **agree** further escalation to the Board if deemed necessary. | |
| | **10.** | **Any Other Competent Business** | |
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| | **11.** | **Date & Time of Next Meeting** | |
| | | Tuesday 24 June 2025 at 9.00 am | |
| **11.00** | | **Close of meeting** | |

Committee membership
Emily Austin (Chair)
Alexander Anderson (Non-Executive)
Alastair Christie (Non-Executive)
Bert Donald (Non-Executive)

In attendance
Heledd Cooper (Director of Finance)
David Park (Deputy Chief Executive)
Azets (Internal Audit)
Audit Scotland (External Audit)
Liz Porter (Assistant Director Financial Services)
Vacant (Board Secretary)