

MEETING OF NHS BOARD AUDIT COMMITTEE

Tuesday 11 March 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: 3 March 2025

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 10 December 2024 and note the rolling action plan and workplan.	pp.1-11 +Excel
	1.4	Matters Arising	
	2.	Internal Audit Progress Report & Individual Reports	
09.05-10.00		Reports by Azets, Internal Auditors.	
	2.1	Internal Audit Progress Report	pp.12-22
	2.2	Awareness of Fraud Risks	pp.23-36
	2.3	Supplementary Staffing	pp.37-68
	2.4	Devolved Procurement Processes	pp.69-94
		The Committee is asked to note and comment on the above reports.	
	2.5	Management Actions	pp.95-98 +Excel
		The Committee is asked to note the updates.	
	2.6	Strategic Internal Audit Plan	pp.99-133
		The Committee is asked to note and discuss the plan.	
	3.	External Audit	
10.00-10.30	3.1	External Audit Plan 2025-26	pp.134-151
		Update from Audit Scotland, External Auditors	
		The Committee is asked to note the update.	
	3.2	NHS in Scotland Report	PowerPoint
		Presentation by Audit Scotland, External Auditors	
		The Committee is asked to note the update.	
10.30-10.45		Comfort Break	
	4.	Information Assurance Group 6-month Update	
10.45-11.00		Report by Head of eHealth.	pp.152-166
		The Committee is asked to note the update and accept substantial assurance of compliance with legislation, policy and Board objectives.	
	5.	Counter Fraud	
11.00-11.15		Counter Fraud Update	pp.167-198
		Update by Technical Accountant.	
		The Committee is asked to note the update and accept substantial assurance of compliance with legislation and policy.	
	6.	Annual Review of Code of Corporate Governance	
11.15-11.30		Report by Board Secretary.	pp.199-242

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		The Committee is asked to: • accept substantial assurance from the revisions to the Code of Corporate Governance; • approve proposed changes to ToRs for Clinical Governance and Staff Governance Committees; • agree the updates to the Fraud Policy and Response Plan, and • agree that the full suite of updated documents be recommended to the Board for approval on 25 March 2025.	
	7.	Draft Annual Workplan for 2025-26	
11.30-11.40		Excel Spreadsheet	Excel Sheet
		The Committee is asked to note and discuss the workplan and confirm if changes are required.	
	8.	Audit Scotland Reports	
11.40-11.50		Update by Chair	
		The Committee is asked to note any relevant reports at the links below: https://www.audit-scotland.gov.uk/publications/search • Continued financial pressure facing councils • Transparency, transformation and the sustainability of council services • Auditing public sector responses to the climate crisis • IJB finance bulletin • Warning after £1m fraud at Aberdeen Council • Highland Council annual audit 2023/24 • Argyll & Bute Council annual audit 2023/24	
	9.	Items Escalated from Other Committees	
11.50-12.00		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	
	11.	Date & Time of Next Meeting	
		Tuesday 13 May 2024 at 9.00 am	
12.00		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)
Ruth Daly (Board Secretary)