

SUMMARY REPORT OF GOVERNANCE COMMITTEE MEETING

Name of Committee	Audit Committee
Date of Meeting	17 June 2026
Committee Chair	Emily Austin

KEY POINTS FROM DISCUSSION AND ESCALATION

ALERT

- Minutes of Previous Meetings – Consideration deferred to next meeting.

ASSURE

- Internal Audit Progress Report. Noted circulated report content.
- Inventory Control Review. Noted circulated report findings.
- NHS Highland Internal Audit Annual Report 2025/26. Noted report and associated findings. Highlighted aspects relating to Health and Safety.
- Non-Pay Expenditure Review. Noted circulated report and updates provided. Review focussed on Out of Area referrals.
- Draft Audit Assurance Reports on External Systems. Substantial assurance taken.
- Draft Letter of Representation from NHS Highland to Audit Scotland. Noted.
- Draft Annual Report and Accounts for 2025/26 for NHH. A detailed analysis of key figures and movements was presented. Members acknowledged work of all involved. Positive report noted.
- Patient and Client Private Funds. Considered and recommended to the Board.

ADVISE

- Internal Audit Progress Report. Advised Whistleblowing review deferred to later in 2026/27. Would not be received at September 2026 meeting as planned.
- Inventory Control Review. Noted aspects relating to improvement work around stores. Also noted potential materiality value aspect.
- NHS Highland Internal Audit Annual Report 2025/26. Advised as to matters relating to Water Risk Assessments for third party owned properties.
- Draft Final Annual Audit Report 2025/26. Advised audit process continuing well, the External Audit Report would be submitted to the meeting on 23 June 2026 and would propose an unmodified opinion.
- Patient and Client Private Funds. Noted funding for administrative resource met by NHS Board.

RISKS

ACTIONS

LEARNING