

MEETING OF NHS BOARD AUDIT COMMITTEE

Tuesday 12 May 2026, 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: 4 May 2026

AGENDA

9:00am	1.	Standing Items	Page
	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 & Action Plan The Committee is asked to Approve the minute of the meeting held on 10 March 2026 and Consider the rolling action plan.	PP.1-9
	1.4	Matters Arising • Third Sector Allocations Argyll and Bute Update – E Beswick • Health and Safety Review (Action Timelines/Potential Corporate Risk Register Impact updates) – G Adkins • Children's Services Transitions Audit Actions Update – A Johnstone	
9:15am	2.	Internal Audit Progress Report & Individual Reports Reports by Azets, Internal Auditors	
	2.1	Workforce Staffing Levels Lead Exec: Gareth Adkins The Committee is asked to Consider the content of the report	PP. 10 - 41
	2.2	Performance Management Lead Execs: Gareth Adkins, Heledd Cooper and David Park The Committee is asked to Consider the content of the report	PP. 42 - 70
	2.3	Internal Audit Management Actions Update The Committee is asked to note the updates	PP. 71 - 77
	2.4	Internal Audit Progress Report The Committee is asked to Note the update	PP. 78 - 88
9:45am	3.	Draft Annual Performance Report Report by Liz Porter, Assistant Director of Financial Services	PP.89-157
		The Committee is asked to Consider the circulated report content.	
10:05am		COMFORT BREAK	

10:15am	4.	NHS Highland Board Risk Register David Park, Deputy Chief Executive	PP.158-166
		The Committee is asked to Note the awareness and recording of Level 1 Risks within NHS Highland and take Substantial assurance.	
10:30am	5.	Counter Fraud Updates	
	5.1a	Counter Fraud Update Report by Sarah MacAulay, Technical Accountant and Fraud Liaison Officer on behalf of Heledd Cooper, Director of Finance	PP. 167-198
		The Committee is asked to Note the update and Accept substantial assurance of compliance with legislation and policy.	
	5.1b	Counter Fraud Actions (Operational Dunnet) – Final Report	
10:40am	6.	Argyll and Bute IJB Audit Committee Six Monthly Update Report by Evan Beswick, Chief Officer, Argyll and Bute HSCP	PP.226-229
		The Committee is asked to Note the report content and take Moderate assurance.	
10:50am	7.	Audit Scotland Reports Update by Committee Chair	
		The Committee is asked to note any relevant reports at the links below: • https://audit.scot/publications/annual-assurance-and-risks-report-a-review-of-202425-local-government-audits-in • https://audit.scot/publications/transforming-the-approach-to-climate-change-lessons-from-public-audit	
10:55am	8.	Committee Governance and Administration	
	8.1	Audit Committee Annual Report 2025/26 Report by Committee Chair	PP.199-204
	8.2	Governance Committees Annual Assurance Reports for 2025/26 Report by Nathan Ware, Deputy Head of Corporate Governance	PP.205-225
	9.	Items Escalated from Other Committees	
		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	
		Date & Time of Next Meeting	
		Tuesday 23 June 2026 at 9.00 am	
11:00am		Close of meeting	

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<u>Committee membership</u> Emily Austin (Chair) Alexander Anderson (Non-Executive) Bert Donald (Non-Executive) Brian Steven (Non-Executive)	<u>In attendance</u> Heledd Cooper, Director of Finance David Park, Deputy Chief Executive Azets, Internal Audit Audit Scotland, External Audit Liz Porter, Assistant Director Financial Services Dominic Watson, Head of Corporate Governance Nathan Ware, Deputy Head of Corporate Governance
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