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MEETING OF NHS BOARD AUDIT COMMITEEE

Tuesday 10 March 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: 2 March 2026

AGENDA

10:00am	1.	Standing Items	Page
	1.1	**Welcome and Apologies**	
	1.2	**Nomination and Appointment of Committee Vice Chair** Update by Committee Chair	
	1.3	**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.	
	1.4	**Minute of Previous Meeting & Action Plan** The Committee is asked to **Approve** the minute of the meeting held on 12 January 2026 and **Consider** the rolling action plan.	PP.1-9 & Excel Sheet
	1.5	**Matters Arising** • **Update on Timescale for Primary Care Management Actions:** Jill Mitchell/A Johnstone • **Third Sector Allocations Update –** A Johnstone/E Beswick	
10:15am	**2.**	**Internal Audit Progress Report & Individual Reports** Reports by Azets, Internal Auditors	
	2.1	**Health and Safety** **Lead Exec: Gareth Adkins** The Committee is asked to **Consider** the content of the report	PP.10-52
	2.2	**SSTS Processes** **Lead Exec: Gareth Adkins** The Committee is asked to **Consider** the content of the report	PP.53-80
	2.3	**IT Change Controls** **Lead Exec: Iain Ross** The Committee is asked to **Consider** the content of the report	PP.81-96
	2.4	**Internal Audit Management Actions Update** The Committee is asked to **note** the updates	PP.97-103 & Excel Sheet
	2.5	**Internal Audit Plan 2026/27** The Committee is asked to **Consider** and **Approve** the Draft Internal Audit Plan 2026/27.	PP.104-144

	2.6	**Internal Audit Progress Report** The Committee is asked to **Note** the update	PP.145-152
	3.	**External Audit Annual Audit Plan 2025/26** Report by Audit Scotland, Audit Scotland	PP.153-169
		The Committee is asked to **Note** the update.	
11:00am		**COMFORT BREAK**	
11:15am	**4.**	**Risk Timeline** David Park, Deputy Chief Executive	
		The Committee is asked to **Consider** and **Discuss** the key points highlighted as part of the update.	Not included in combined pack
11:30am	**5.**	**Counter Fraud Updates**	
	5.1a 5.1b	**Counter Fraud Update** Report by Sarah MacAulay, Technical Accountant and Fraud Liaison Officer on behalf of Heledd Cooper, Director of Finance The Committee is asked to **Note** the update and **Accept** substantial assurance of compliance with legislation and policy. **Operation Dunnet Update** Report by Heledd Cooper, Director of Finance The Committee is asked **Note** the content of the report and take **Substantial** assurance. Members are advised the contents of the circulated report are highly confidential and are not to be shared.	PP.170-189 PP.190-202
11:45am	**6.**	**Information Assurance Group Six Monthly Update** Report by Iain Ross, Head of eHealth	
		The Committee is asked to **Note** the content of the report and take **Substantial** assurance.	PP.203-219
11:50am	**7.**	**Audit Scotland Reports** Update by Committee Chair	
		The Committee is asked to **note** any relevant reports at the links below:	
	8.	**Committee Governance and Administration**	
	8.1	Review of Committee Terms of Reference Report by Nathan Ware, Deputy Head of Corporate Governance The Committee is asked to **Review** the Terms of Reference and highlight any changes required, if no changes are required then Committee is asked to **Approve** the Terms of Reference for inclusion in the annual Code of Corporate Governance update.	PP.220-223
	8.2	Committee Work Plan 2026/27 Update by Nathan Ware, Deputy Head of Corporate Governance The Committee is asked to **agree** the proposed Workplan	P.224

	8.3	Code of Corporate Governance Annual Review Report by Nathan Ware, Deputy Head of Corporate Governance **The Committee is advised that this item will come to the May meeting for approval**	
	8.	**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.	
11:55am	**9.**	**Any Other Competent Business**	
		Date & Time of Next Meeting	
		Tuesday 12 May 2026 at 9.00 am	
12.00pm		**Close of meeting**	

Committee membership	In attendance
Emily Austin (Chair) Alexander Anderson (Non-Executive) Bert Donald (Non-Executive) Brian Steven (Non-Executive)	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