

Audit Committee Planner 1 April 2022 to 31 March 2023

Standing Items for every Audit Committee meeting

- Apologies
- Declarations of interest
- Minutes of last meeting
- Internal Audit Progress Report & Individual Reports
- Management Follow Up Report on Outstanding Audit Actions
- Counter Fraud Update
- Risk Management Update
- Date of next meeting

MAY	
<ul style="list-style-type: none"> • Individual Internal Audit Reports <ul style="list-style-type: none"> ◦ Internal Audit Summary Report 	Internal Audit
<ul style="list-style-type: none"> • Internal Audit Plan 2022/23 for approval 	Internal Audit
<ul style="list-style-type: none"> • Governance Committee Annual Reports 	Board Secretary
JUNE (ANNUAL REPORT and ACCOUNTS Meeting)	
<ul style="list-style-type: none"> • Individual Internal Audit Reports (last few reports, if any) 	Internal Audit
<ul style="list-style-type: none"> • Internal Audit Annual Report 	Internal Audit
<ul style="list-style-type: none"> • Payment Verification for Practitioner Payments 	Technical Accountant
<ul style="list-style-type: none"> • Tender Waiver Register 	Technical Accountant
<ul style="list-style-type: none"> • Governance Committee Annual Reports 	Board Secretary
<ul style="list-style-type: none"> • Annual Assurance report on External Systems 	Head of Area Accounting
<ul style="list-style-type: none"> • Annual Report and Accounts <ul style="list-style-type: none"> ◦ Assurance for the Consolidation of Endowment Fund Accounts ◦ 2021/22 Draft Final Annual Audit Report ◦ Letter of Representation from NHS Highland to Grant Thornton ◦ Draft Annual Report and Accounts 2021/22 	Head of Area Accounting Trustees' Chair Grant Thornton Dir of Finance Dir of Finance
<ul style="list-style-type: none"> • Annual Accounts for Patient and Client Private Funds 2021/22 	Head of Area Accounting
<ul style="list-style-type: none"> • Audit Committee Annual Report 	Cttee Chair
<ul style="list-style-type: none"> • PRIVATE SESSION – AUDIT COMMITTEE MEMBERS AND INTERNAL AND EXTERNAL AUDITORS ONLY 	

SEPTEMBER	
<ul style="list-style-type: none"> • Individual Internal Audit Reports <ul style="list-style-type: none"> ◦ Internal Audit Summary Report 	Internal Audit
<ul style="list-style-type: none"> • Review of Audit Committee Terms of Reference 	Board Secretary
<ul style="list-style-type: none"> • Public Finance and Accountability (Scotland) Act 2000 	Head of Area Accounting
<ul style="list-style-type: none"> • 2021/22 Final Annual Audit Report 	Grant Thornton
DECEMBER	
<ul style="list-style-type: none"> • Individual Internal Audit Reports <ul style="list-style-type: none"> ◦ Internal Audit Summary Report 	Internal Audit
<ul style="list-style-type: none"> • Review of Code of Corporate Governance 	Board Secretary
MARCH	
<ul style="list-style-type: none"> • Individual Internal Audit Reports <ul style="list-style-type: none"> ◦ Internal Audit Summary Report • Annual Audit Committee Workplan • Committee self-evaluation 	Internal Audit Committee Chair and Lead Executive