

SUMMARY REPORT OF GOVERNANCE COMMITTEE MEETING

Name of Committee	Audit Committee
Date of Meeting	23 June 2026 – Annual Accounts
Committee Chair	Emily Austin

KEY POINTS FROM DISCUSSION AND ESCALATION

ALERT

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

ASSURE

- Assurance for the Consolidation of Endowment Fund Accounts. Assurance taken that accounts were audited and approved at Meeting of Trustees with unqualified opinion.
- Draft Final External Audit Annual Report. Noted no material concerns.
- Draft Annual Accounts 2025/26 for NHS Highland – Substantial.

ADVISE

- Draft Final External Audit Annual Report. Noted audit work had identified opportunities to enhance the consistency and timing of non-current asset accounting.
- Letter of Representation from NHS Highland to Audit Scotland – Noted.
- Draft Annual Accounts 2025/26 for NHS Highland. Noted submission of the NHS Highland Annual Report and Accounts including Summary of Losses.

RISKS

ACTIONS

- Draft Annual Accounts 2025/26 for NHS Highland. Agreed to recommend the Annual Report and Accounts for approval by NHS Highland Board.

LEARNING