Assynt House, Beechwood Park
Inverness, IV2 3BW
Telephone: 01463 717123
www.nhshighland.scot.nhs.uk

MEETING OF NHS BOARD AUDIT COMMITEEE

Tuesday 12th January 2026, 10.00am
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: 5th January 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 9 September 2025 and **Consider** the rolling action plan and Committee Work Plan 2025/26.	PP.1-7 & Excel Sheet
	1.5	**Matters Arising** • **Potential for Deviation from SFIs – Payments:** Heledd Cooper • **NHSH Resident Doctor Compliance Update:** Katherine Sutton • **Update on Timescale for Primary Care Management Actions:** Jill Mitchell	
10:15am	**2.**	**Internal Audit Progress Report & Individual Reports** Reports by Azets, Internal Auditors	
	2.1	**Remote Access Review & Update on Cyber Security Review Actions** **Lead: Iain Ross** The Committee is asked to **note** the content of the report	PP.8-32
	2.2	**Third Sector Allocations** **Lead Exec: Arlene Johnstone** The Committee is asked to **note** the content of the report	PP.33-68
	2.3	**Financial Management and Savings Plan** **Lead Exec: Heledd Cooper** The Committee is asked to **note** the content of the report	PP.69-103
	2.4	**Operational Performance and Compliance Monitoring Report** **Lead Exec: David Park** The Committee is asked to **note** the content of the report	PP.104-121

	2.5	**Internal Audit Management Actions Update** The Committee is asked to **note** the updates	PP.122-128 & Excel Sheet
	2.6	**Internal Audit Plan 2026/27** The Committee is asked to **consider** and **raise** any themes or areas they would like considered as part of the next internal audit planning process.	PP.129-147
	2.7	**Internal Audit Progress Report** The Committee is asked to **note** the update	PP.148-155
	3.	**External Audit**	
		There are no Items for discussion.	
11:00am		**COMFORT BREAK**	
11:15am	**4.**	**Risk Management Update and Discussion** David Park, Deputy Chief Executive	
		The Committee is asked to **Consider** the update provided.	
11:30am	**5.**	**Counter Fraud Update** Report by Sarah MacAulay, Technical Accountant and Fraud Liaison Officer on behalf of Heledd Cooper, Director of Finance	PP.156-191
		The Committee is asked to **Note** the update and take **Substantial Assurance** of compliance with legislation and policy.	
11:45am	**6.**	**Argyll and Bute IJB Audit Committee Six Month Update** Report by Evan Beswick, Chief Officer, Argyll and Bute IJB	PP.192-195
		The Committee is asked to **Consider** the report and take **Moderate Assurance** of compliance with legislation and policy.	
11:50am	**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/nhs-orkney-annual-audit-202425 • https://audit.scot/publications/nhs-shetland-annual-audit-202425 • https://audit.scot/publications/nhs-western-isles-annual-audit-202425 (for these 3, it's potentially interesting/helpful to see how the other rural and island boards have fared, given that we will be facing similar challenges) • https://audit.scot/publications/nhs-in-scotland-spotlight-on-governance (I think we shared this when it first came out in May, but the Board is focusing on the report at its 4 Nov development session alongside progress vs the Blueprint for Good Governance, so I thought it would be worth highlighting again).	
	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 10 March 2026 at 9.00 am	
12.00pm		**Close of meeting**	

<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