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MEETING OF NHS BOARD AUDIT COMMITEEE

Tuesday 9 September 2025, 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: 1 September 2025

AGENDA

Time	1.	Standing Items	Paper
09.00-09.05	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** The Committee is asked to **Approve** the minute of the meeting held on 24 June 2025 (Annual Accounts meeting) and **Consider** the rolling action plan (updated version to follow) and Committee Work Plan 2025/26 (updated version to follow).	pp.1-3 +Excel
	1.4	**Matters Arising** • **Update on Completion of Adult Social Care Services Review Actions** • **Risk Management Training** • **Potential for Deviation from SFIs - Payments**	
	2.	**Internal Audit Progress Report & Individual Reports**	
09.05-10.00		Reports by Azets, Internal Auditors	
	2.1	**Internal Audit Progress Report**	PP.4-11
	2.2	**Children's Services Transition Arrangements**	PP.12-31
	2.3	**NHS Highland Resident Doctor Compliance**	PP.32-67
		The Committee is asked to **note** and **comment** on the above reports.	
	2.4	**Management Actions**	PP.68-85
		The Committee is asked to **note** the updates.	
	3.	**External Audit**	
		There are no Items for discussion in relation to this Item.	

		Comfort Break	
	4.	**Risk Management Update**	
10.00-10.20		Dr Boyd Peters, Board Medical Director	
		The Committee is asked to **Consider** the update provided.	
	5.	**Counter Fraud Update**	
10.20-10.40		Report by Sarah MacAulay, Technical Accountant and Fraud Liaison Officer on behalf of Heledd Cooper, Director of Finance (attached)	PP.106-134
		The Committee is asked to **Note** the update and take **Substantial** assurance of compliance with legislation and policy.	
	6.	**Gifts, Hospitality and Sponsorship Policy**	
10.40-10.55		Report by Nathan Ware, Governance and Corporate Records Manager (attached)	PP.86-105
		The Committee is asked to **Consider** and **Approve** the draft Policy for publication.	
	7.	**Information Assurance Group Six Month Update**	
10.55-11.15		Report by Andy Nealis, Information Governance and IT Security Manager on behalf of David Park, Deputy Chief Executive (attached)	PP.135-146
		The Committee is asked to **Note** the report content and take **Substantial** assurance.	
	8.	**Formal Request for Financial Write-Off**	
11.15-25		Report by Steph Innes, Interim Head of Financial Services on behalf of Heledd Cooper, Director of Finance (attached)	PP.147-186
		The Committee is asked to **Agreed** to **Confirm** approval of the financial write-off detailed and take **Substantial** assurance.	
	9.	**Audit Scotland Reports**	
11.25-11.35		Update by Chair	
		The Committee is asked to **note** any relevant reports at the links below: • https://audit.scot/publications/delivering-for-the-future-responding-to-the-workforce-challenge • https://audit.scot/publications/highland-council-annual-audit-202425	
	10.	**Items Escalated from Other Committees**	
11.35-11.40		The Committee is asked to **consider** any items raised for discussion and **agree** further escalation to the Board if deemed necessary.	
	11.	**Any Other Competent Business**	
11.40-11.50		• Consideration of scheduling for future Tender Waiver items.	
	12.	**Date & Time of Next Meeting**	
		Tuesday 9 December 2025 at 9.00 am	
12.00		**Close of meeting**	

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