

## MEETING OF NHS BOARD AUDIT COMMITTEE

Tuesday 18 June 2024, 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: 11 June 2024

### AGENDA

Time		Standing Items	Paper
09.00-09.05	1.1	<b>Welcome and Apologies</b>	
	1.2	<b>Declarations of Interest</b> 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	<b>Minute of Previous meeting</b> The Board is asked to <b>approve</b> the minutes of meeting of 21 May 2024 and <b>note</b> the rolling action plan and workplan.	pp.1-10 +Excel
	1.4	<b>Matters Arising</b>	
	<b>2.</b>	<b>Internal Audit Progress Report &amp; Individual Reports</b>	
09.05-09.50		Reports by Azets, Internal Auditors	
	2.1	<b>Adult Social Care Services</b>	pp.11-39
	2.2	<b>Complex Care Packages</b> The Committee is asked to <b>note</b> and <b>comment</b> on the above reports.	pp.40-55
	2.3	<b>Management Actions</b> The Committee is asked to <b>note</b> the verbal update.	
	2.4	<b>Internal Audit Annual Report 2023-24</b> Reports by Azets, Internal Auditors The Committee is asked to <b>note</b> and <b>comment</b> on the report.	pp.56-70
	<b>3.</b>	<b>Draft Audit Assurance Report on External Systems</b>	
09.50-10.00		There are circulated Service Audit Reports on Practitioner Services, National IT Services and NSI Ledger System. The Committee is asked to <b>Note</b> the content of the report and take <b>substantial assurance</b> from the satisfactory Service Audit reports from National Services Scotland (NSS) covering Practitioner Services Division and National IT Services and NHS Ayrshire and Arran covering the NSI Ledger system.	pp.206-243
	<b>4.</b>	<b>Audit Committee Annual Report 2023-24</b>	
10.00-10.10		There is circulated the Audit Committee Annual Report for the consideration and agreement of the Committee. The Committee is asked to <b>Agree</b> the Annual Report of the Audit Committee.	pp.71-74
	<b>5.</b>	<b>Draft Letter of Representation from NHS Highland to Audit Scotland</b>	
10.10-10.15		The Committee is asked to: • <b>Note</b> the content of the letter of representation.	pp.75-76
	<b>6.</b>	<b>External Audit</b>	
10.15-10.40	6.1	<b>Draft Final Annual Audit Report 2023-24</b> Verbal update by Audit Scotland, External Auditors incorporating ISA 540.	

		The Committee is asked to <b>note</b> the verbal update.	
	<b>7.</b>	<b>Draft Annual Report &amp; Accounts 2023-24 for NHS Highland</b>	
10.40-11.00		The Draft Accounts for 2022/23 are for approval. Also included is the Summary/Schedule of Losses & Special Payments	pp.244-384 & Excel Sheet
		The Committee is asked to <ul style="list-style-type: none"> <li>• <b>Consider</b> the Internal Audit Report 2023/24,</li> <li>• <b>Consider</b> the report of the External Auditor,</li> <li>• <b>Note</b> the submission of the NHS Highland Annual Report and Accounts including the Summary of Losses, and</li> <li>• <b>Recommend</b> the Annual Report and Accounts for approval by the NHS Highland Board.</li> </ul>	
11.00-11.10		<b>Comfort break</b>	
	<b>8.</b>	<b>Patient and Client Private Funds</b>	
11.10-11.20		Report by Assistant Director Financial Services	pp.77-83
		The Committee is asked to <b>approve</b> these accounts for submission to the NHS Highland Board.	
	<b>9.</b>	<b>Counter Fraud</b>	
11.20-11.30		<b>Counter Fraud Quarter One Update</b>	pp.84-102
		Update by Technical Accountant	
		The Committee is asked to <b>note</b> the update.	
	<b>10.</b>	<b>Best Value Framework</b>	
11.30-11.40		Report by Bryan McKellar, Whole Systems Transformation Manager on behalf of Heledd Cooper, Director of Finance	pp.103-205
		The Committee is asked to <b>note</b> the report.	
	<b>11.</b>	<b>Audit Scotland Reports</b>	
11.40-11.45		Update by Chair	
		The Committee is asked to <b>note</b> any relevant reports at the links below: <a href="https://www.audit-scotland.gov.uk/publications/search">https://www.audit-scotland.gov.uk/publications/search</a>	
	<b>12.</b>	<b>Any Other Competent Business</b>	
	<b>13.</b>	<b>Date &amp; Time of Next Meeting</b>	
		Annual Accounts, Tuesday 25 June 2024 at 9.00 am	
<b>11.45</b>		<b>Close of meeting</b>	
	<b>14.</b>	<b>PRIVATE SESSION for Members and Internal &amp; External Auditors</b>	
11.45-12.00			

Committee membership

Dr Gaener Rodger (Chair)  
Susan Ringwood (Vice Chair)  
Alexander Anderson (Non-Executive)  
Alastair Christie (Non-Executive)  
Garret Corner (Non-Executive)  
Emily Woolard (Non-Executive)

In attendance

Azets (Internal Audit)  
Audit Scotland (External Audit)  
Heledd Cooper (Director of Finance)  
David Park (Deputy Chief Executive)  
Liz Porter (Assistant Director Financial Services)