

**SUMMARY REPORT OF GOVERNANCE COMMITTEE MEETING**

<b>Name of Committee</b>	<b>Audit Committee</b>
<b>Date of Meeting</b>	<b>11 March 2025</b>
<b>Committee Chair</b>	<b>Emily Austin</b>

**KEY POINTS FROM DISCUSSION AND ESCALATION**

**ALERT**

- Internal Audit Progress Report – Noted the scope and timing of the Children Services audit are due to be discussed with Highland Council.

**ASSURE**

- Internal Audit Progress Report – Noted as on track.
- Awareness of Fraud Risk – 6 recommendations outlined with work underway and a range of good practice noted including communication to all staff and many departments having a high-level understanding of where fraud risks exist within their processes with reporting to Audit Committee moving forward.
- Devolved Procurement Processes – strong progress reported, including training.
- Management Actions – strong progress noted.
- Information Assurance Group – 6 noted areas of improvement required to bolster procurement processes within eHealth and Estates however work was already underway to address some of these prior to the audit taking place, six monthly update noted (Substantial assurance).
- Counter Fraud Update – noted strong response rate (Substantial assurance).
- Annual Review of Code of Corporate Governance – Substantial assurance.

**ADVISE**

- Supplementary Staffing – 4 recommendations outlined, with action underway. Noted technology aspects involved. Scope of staff bank under consideration. Staff Governance Committee to monitor. Good practice noted in Mental Health.
- Adult Social Care. Noted progress on actions to date, discussion on Care at Home system, challenges in complex care and CM2000 aspects.
- Strategic Internal Audit Plan – Noted and approved.
- External Audit Plan 2025/26 – Noted.
- NHS in Scotland Report – Presentation given and noted.
- Annual Review of Code of Corporate Governance – agreed changes to Terms of Reference (Clinical Governance and Staff Governance Committees). On next NHS Board meeting agenda.
- Committee Annual Work Plan 2025/26 – Approved and noted that risk management will be a standing item from May onwards as opposed to a 6-monthly update.

- Audit Scotland National Reports – Noted.

### **RISKS**

- Items to be escalated – agreed Children’s Services discussions to be highlighted due to repeated delays and issues with agreeing scope.

### **ACTIONS**

- Management Actions – agreed completion dates be better defined and included. Audit Sponsors and Leads role in that emphasised.
- Adult Social Care – Noted recommendations to be brought back to Committee.

### **LEARNING**