

MEETING OF NHS BOARD AUDIT COMMITTEE

Tuesday 21 May 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: 21 May 2024

AGENDA

Time	1.	Standing Items	Paper
09.00-09.10	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 and Workplan The Board is asked to approve the minutes of meeting of 12 March 2024 and note the rolling action plan.	pp.1-8
	1.4	Matters Arising	
	2.	Internal Audit Progress Report & Individual Reports	
09.10-10.00		Reports by Azets, Internal Auditors	
(09.10)	2.1	Progress Report	pp.9-19
(09.20)	2.2	Primary Care	pp.20-40
(09.30)	2.3	Data Framework	pp.41-65
(09.40)	2.4	Vacancy Management & Monitoring	pp.66-79
(09.50)	2.5	NTC Service Redesign	pp.80-92
		The Committee is asked to note and comment on the above reports.	
(10.00)	2.6	Management Actions	pp.93-96 & Excel sheet
		The Committee is asked to note the general update and the following verbal updates:	
	2.6.1	(10.00) – Environment & Sustainability	
	2.6.2	(10.05) – Pay Protection	
	2.6.3	(10.10) – Shadow IT (see also Excel)	
	2.6.4	(10.15) – Endowments	
	2.6.5	(10.20) – Patient Services	
	2.6.6	(10.25) – Resilience (see also PDF)	
	2.7	Draft Internal Audit 2023-24	
		Verbal update by Azets, Internal Auditors	
		The Committee is asked to note the update.	
	3.	External Audit	
10.25-10.50	3.1	Verbal Draft External Audit 2023-24	
		Verbal update by External Audit	
		The Committee is asked to note the update and accept [...] assurance.	
	3.2	NHS in Scotland 2023	
		Presentation by External Audit	
		The Committee is asked to note and comment on the update.	
10.50-11.00		Comfort Break	
	5.	Counter Fraud	
11.00-11.10	5.1	NHS Counter Fraud Update	
		Verbal Update by Technical Accountant	

		The Committee is asked to note the update.	
	6.	Argyll & Bute IJB Audit & Risk Committee Update	
11.10-11.20		Report by C Craig	pp.97-120
		The Committee is asked to note and accept moderate assurance from the report.	
	7.	Audit Assurance Report for External Systems	
11.20-11.30		Verbal update by L Porter	
		The Committee is asked to note and comment on the report.	
	8.	Audit Scotland Reports	
11.30		Update by Chair	
		The Committee is asked to note any relevant reports at the links below: The following reports may be of particular interest to this committee: <ul style="list-style-type: none"> • Scottish Public Services Ombudsman annual audit 2022/23 https://audit.scot/publications/scottish-public-services-ombudsman-annual-audit-202223 • Healthcare Improvement Scotland annual audit 2022/23 https://audit.scot/publications/healthcare-improvement-scotland-annual-audit-202223 • Mental Welfare Commission for Scotland annual audit 2022/23 https://audit.scot/publications/mental-welfare-commission-for-scotland-annual-audit-202223 • NHS Highland annual audit 2022/23 https://audit.scot/publications/nhs-highland-annual-audit-202223 • NHS National Services Scotland annual audit 2022/23 https://audit.scot/publications/nhs-national-services-scotland-annual-audit-202223 • Scottish Public Pensions Agency annual audit 2022/23 https://audit.scot/publications/scottish-public-pensions-agency-annual-audit-202223 • Highland Council annual audit 2022/23 https://audit.scot/publications/highland-council-annual-audit-202223 • NHS 24 annual audit 2022/23 https://audit.scot/publications/nhs-24-annual-audit-202223 	
	9.	Annual Review of Governance – Committee Annual Assurance Report	
11.30-11.40	9.1	Blueprint for Good Governance Improvement Plan	pp.121-25
		Report by Board Secretary	
		The Committee is asked to note the report and accept substantial assurance.	
11.40-11.45	9.2	Revisions to Standing Financial Instructions	pp.126-51
		Report by Board Secretary	
		The Committee is asked to note the report and approve the changes.	
11.45-11.50	9.3	Governance Committee Annual Assurance Reports for 2023-24	pp.152-80
		Report by Board Secretary	
		The Committee is invited to <ol style="list-style-type: none"> endorse all Governance Committee Annual Reports for the financial year 2023-24, accepting substantial assurance and note that the Committee’s endorsement will be reported to the Board on 28 May 2024. 	
	10.	Any Other Competent Business	
11.50-12.00			
	11.	Date & Time of Next Meeting	
		Tuesday 18 June 2024 at 9.00 am	
12.00		Close of meeting	

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)