

<i>Date of Issue: 30 August 2022</i>	Chief Executive's Office Assynt House Beechwood Park Inverness, IV2 3BW Telephone: 01463 717123 Fax: 01463 235189 <a href="http://www.nhshighland.scot.nhs.uk">www.nhshighland.scot.nhs.uk</a>	
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**MEETING OF NHS BOARD AUDIT COMMITTEE**

6 September 2022

Microsoft Teams

**A G E N D A**

**1. APOLOGIES**

**1.1 Declaration of Interests**

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 a financial or non-financial interest and include some information on the nature of the interest. Advice may be sought from the Board Secretary's Office prior to the meeting taking place.

**2. MINUTE AND ACTION PLAN OF MEETING HELD ON 28 June 2022 (pp.1-10)**

The Committee is asked to: <ul style="list-style-type: none"><li>• <b>Approve</b> the Minutes</li><li>• <b>Note</b> the rolling Action Plan.</li></ul>
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**3. MATTERS ARISING**

**4. INDIVIDUAL AUDIT REPORTS**

**Report by Azets, Internal Auditors**

**4.1 Progress Report (pp.10-17)**

**4.2 Endowment Funds (pp.18-40)**

**4.3 Property Transaction Monitoring (pp.41-50)**

The Committee is asked to: <ul style="list-style-type: none"><li>• <b>Note</b> and comment on the reports.</li></ul>
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**5 CORPORATE GOVERNANCE**

**5.1 Annual Review of Committee Terms of Reference (pp.51-54)**

**The Committee is asked to:**

- **Consider** any amendments and **Agree** the Terms of Reference for the Audit Committee.

**5.2 Renewal for Internal Audit Contract for 2023/24 onwards (report to follow)**

**The Committee is asked to:**

- **Agree** that the contract should be put out for tender (as per procurement guidance),
- **Agree** that the Director of Finance take the lead in progressing this, with the Chair of the Audit Committee chairing the selection panel,
- **Agree** that the selection can be done jointly with the 3 island boards,
- **Agree** to delegate the signing of the NHS Highland contract to the Director of Finance.

**6 ANNUAL REPORT AND ACCOUNTS 2021/22**

**6.1 Final Annual Audit Report (pp.53-117)**

**Report by Grant Thornton, External Auditors  
Incorporating ISA 540 (Audit Scotland, External Auditors)**

**The Committee is asked Note** the report content.

**7. COUNTER FRAUD**

This item will be considered at the next meeting of the Committee.

**8. SIGNIFICANT ADVERSE EVENTS (pp.118-127)**

**9. RISK MANAGEMENT PROCESS (see separate report)**

**10. AUDIT SCOTLAND**

<https://www.audit-scotland.gov.uk/report/search>

**11. MANAGEMENT FOLLOW UP REPORT ON OUTSTANDING AUDIT ACTIONS**

**(pp.128-30)**

Update by Iain Addison, Head of Area Accounting on behalf of the Director of Finance.

**12. PROPOSED COMMITTEE DATES FOR 2023**

All Tuesdays from 9am, via Teams (unless otherwise advised in advance):

**7 March**

**2 May**

**27 June (Annual Accounts)**

**5 September**

**5 December**

**13. ANY OTHER COMPETENT BUSINESS**

**14. DATE OF NEXT MEETING OF THE AUDIT COMMITTEE**

The next meeting will be held on **Tuesday 6 December 2022 at 9am**, via Teams.