

Audit and Risk Committee

There will be a meeting of the **Audit and Risk Committee** of **Orkney NHS Board** virtually via **Microsoft Teams** on **Tuesday, 1 March 2022** at **11:30**

Jason Taylor
Chair

B U S I N E S S

| Item | Topic | Lead Person | Paper Number | Purpose |
|------|---|------------------|--------------|--|
| 1 | Apologies | Chair | | To <u>note</u> apologies |
| 2 | Declaration of interest – agenda items | Chair | | To <u>record</u> any declarations of interest regarding agenda items |
| 3 | Minute of previous meetings held on: • 7 December 2021 | Chair | | To check for accuracy, <u>approve</u> and <u>signature</u> by Chair |
| 4 | Matters arising | Chair | | To <u>seek assurance</u> that actions from the previous meeting have been progressed |
| 5 | Action Log | Chair | | To <u>monitor progress</u> against the actions due by the meeting date and to agree corrective action where required |
| 6 | External Audit | | | |
| 6.1 | Annual Audit Plan 2021/22 | External Auditor | ARC2122-63 | To <u>note</u> the workplan for the 2021/22 external audit of NHS Orkney |
| 7 | Internal Audit | | | |
| 7.1 | Internal Audit Progress Report – February 2022 | Internal Auditor | ARC2122-64 | To <u>review</u> the report and <u>seek assurance</u> on progress |

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| 7.2 | <u>Internal Audit Reports</u> | | | |
| 7.2.1 | COVID 19: Financial Impact | Internal Auditor | ARC2122-65 | To <u>review</u> the report and <u>seek assurance</u> on recommendations |
| 7.2.2 | Emergency Admissions | Internal Auditor | ARC2122-66 | To <u>review</u> the report and <u>seek assurance</u> on recommendations |
| 7.2.3 | Information Governance Follow up | Internal Auditor | ARC2122-67 | To <u>review</u> the report and <u>seek assurance</u> on recommendations |
| 7.2.4 | Digital & IT Effectiveness | Internal Auditor | ARC2122-68 | To <u>review</u> the report and <u>seek assurance</u> on recommendations |
| 8 | Internal and External Audit recommendations | | | |
| 8.1 | Internal and External Audit recommendations follow-up report | Director of Finance | ARC2122-69 | To <u>note</u> the status and update of the actions and approve the amended timescale |
| 8.2 | Agree items to be taken to Board regarding current Audit Recommendations | Chair | Verbal | To <u>agree</u> on information to be included for the Board |
| 9 | Information Governance | | | |
| 9.1 | Information Governance Committee Chair's Report and approved minutes | Director of Finance | ARC2122-70 | To <u>take assurance</u> from the report and approved minutes |
| 10 | Annual Accounts | | | |
| 10.1 | Annual Accounts Timetable | Head of Finance | ARC2122-71 | To <u>approve</u> the timetable |

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| 11 | Fraud | | | |
| 11.1 | National Fraud Initiative 2020/21 update | Head of Finance | ARC2122-72 | To <u>note</u> the outcomes and action taken following the NFI 2020/21 exercise |
| 11.2 | Counter Fraud Services Quarterly Report 31 December 2021 | Director of Finance | ARC2122-73 | To <u>note</u> the quarterly report |
| 12 | Risk | | | |
| 12.1 | Risk and Assurance Report | Head of Assurance and Improvement | ARC2122-74 | To <u>note</u> the update provided and <u>seek assurance</u> on progress |
| 12.2 | Risks escalated from other Governance Committees | Chair | Verbal | <u>No risks</u> had been raised to the Audit and Risk Committee |
| 13 | Governance | | | |
| 13.1 | <u>Audit and Risk Committee Annual Development Session Documentation</u> | | | |
| 13.1.1 | Audit and Risk Committee Terms of Reference | Corporate Services Manager | ARC2021-75 | To <u>approve</u> the amendments to the Audit and Risk Committee Terms of Reference |
| 13.1.2 | Audit and Risk Committee Business Cycle and Workplan | Corporate Services Manager | ARC2021-76 | To <u>approve</u> the amendments to the Audit and Risk Committee Business Cycle and Workplan |
| 14 | Agree items to be brought to attention of Board or other Governance Committees | Chair | | To <u>agree</u> key messages to escalate to Board or Governance Committees |

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| 15 | Any Other Competent Business | | | |
| 16 | <u>*Items for Information and Noting Only</u> | | | |
| 16.1 | <u>Audit Scotland Reports</u> | | | |
| 16.1.1 | *Audit Scotland Technical Bulletin 2021/4 | | | To <u>note</u> the bulletin |
| 16.2 | <u>Counter Fraud Services</u> | | | |
| 16.2.1 | *Rolling COVID-19 Intelligence Alert number 63 | | | To <u>note</u> the updates since the last meeting |
| 16.3 | *Reporting Timetable for 2022/23 | | | To <u>note</u> the timetable |
| 16.4 | *Record of Attendance | | | To <u>note</u> the record of attendance |

*Items marked with an asterisk are for noting only and any queries should be raised out with the meeting with the relevant Lead Director or Board Secretary to seek further assurance on performance.

Distribution:

Audit Committee Members:

Jason Taylor, Chair
 Vacant, Vice-Chair
 Issy Grieve, Non-Executive Director
 Fiona MacKellar, Employee Director

In attendance:

Christina Bichan, Head of Assurance and Improvement
 Michael Dickson, Interim Chief Executive
 Mark Doyle, Director of Finance (Lead)
 David Eardley, Chief Internal Auditor, Azets
 Claire Gardiner, Senior Audit Manager, Audit Scotland
 Colin Morrison, External Auditor, Audit Scotland
 Keren Somerville, Head of Finance
 Matthew Swann, Internal Auditor, Azets
 Gillian Woolman, Audit Director, Audit Scotland