

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, 31 May 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: <ul style="list-style-type: none"> • 3 May 2022 	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		
	<i>No items for discussion at this meeting.</i>			
6	External Audit			
	<i>No items for discussion at this meeting.</i>			
7	Internal Audit			
7.1	Internal Audit Annual Report 2021/22	Internal Auditor	ARC2223-16	To <u>receive</u> internal annual report
7.2	Internal Audit Plan 2022/23	Internal Auditor	ARC2223-17	To <u>approve</u> the final audit plan

7.3 Internal Audit Reports

7.3.1	Waiting Times	Internal Auditor	ARC2223 -18	To <u>review</u> the report and <u>seek assurance</u> on recommendations
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8 Internal and External Audit recommendations

8.1	Internal and External Audit recommendations follow-up report	Director of Finance	ARC2223 -19	To <u>note</u> the status and update of the actions and approve the amended timescale
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9 Annual Governance Statement

9.1	Directors' Subsidiary Statement on Governance	Director of Finance	ARC2223 -20	To <u>review</u> the statement on governance and <u>seek assurance</u> that adequate and effective internal control framework has been in place
9.2	Draft Audit and Risk Committee Annual Assurance Statement	Chair	ARC2223 -21	To <u>approve</u> the draft Annual Audit and Risk Committee Assurance Statement
9.3	Orkney Health Board Endowment Fund Governance Statement	Endowment Fund Sub Committee Chair	ARC2223 -22	To <u>note</u> the Orkney Health Board Endowment Fund Governance Statement
9.4	Significant Issues that are Considered to be of wider interest - Draft letter to the Scottish Government - Health Finance Division	Chair	ARC2223 -23	To <u>review</u> the draft letter

10 Annual Accounts for 2021/22

10.1	NHS Orkney Draft Annual Accounts for year ended 31 March 2022	Director of Finance	ARC2223 -24	To <u>review</u> the Draft Annual Accounts
10.2	Orkney Health Board Endowment Fund Annual Accounts for	Endowment Fund Treasurer	ARC2223 -25	To <u>review</u> and <u>approve</u> the final audited annual accounts

year ended 31 March
2022

11 Information Governance

No items for discussion at this meeting.

12 Fraud

No items for discussion at this meeting.

13 Risks

- 13.1 Risks escalated from Chair
other Governance
Committees

No risks had been raised.

14 Governance

No items for discussion at this meeting.

15 Any Other Competent Business

16 *Items for Information and Noting Only

- 16.1 NSI National Single Instance Financial Ledger
Services

- 16.2 *Reporting Timetable for 2022/23

- 16.3 *Record of Attendance

**Private Meeting of Audit and Risk Committee members
with Internal and External Auditors**

*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 Corporate Services Manager to seek further assurance on performance.

Distribution:**Audit Committee Members:**

Jason Taylor, Chair
Issy Grieve, Vice-Chair
Ceri Dare, Non-Executive Director
Martha Gill, 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