

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 6 December 2022** at 11:30 am

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: • 6 September	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		<u>No actions</u> ongoing or outstanding
6	External Audit			
6.1	No items for this meeting	External Auditors		
7	Internal Audit			
7.1	Internal Audit progress report	Internal Auditor	ARC2223-41	To <u>receive</u> update regarding progress with the plan

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7.2	Internal Audit Reports			
7.2.1	IJB Adjustment	Internal Auditors	ARC2223-42	To <u>review</u> the report and note the recommendations
8	Internal and External Audit recommendations			
8.1	Internal and External Audit recommendations	Director of Finance	ARC2223-43	To <u>note</u> the status and update of the actions and approve the amended timescale
9	Information Governance			
9.1	Information Governance Committee Chair's Report and approved minutes	Director of Finance	ARC2223-44	To <u>note</u> the Chair's Report and approved minutes provided
10	Fraud			
10.1	Counter Fraud Services Quarterly Report	Director of Finance	ARC2223-45	To <u>note</u> the quarterly report
11	Risks			
11.1	Risk and Assurance Report	Director of Finance	ARC2223-46	To <u>note</u> the update provided and <u>seek assurance</u> on progress
11.2	Risks escalated from other Governance Committees	Chair	-	<i>There were no risks escalated from other Governance Committees for this meeting</i>
12	Governance			
12.1	Audit and Risk Committee core documents	Corporate Services Manager/Chair	ARC2223-47	To <u>approve</u> the amended documents for 2023/24

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	<ul style="list-style-type: none"> Terms of Reference Workplan 			
12.2	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
13	Any Other Competent Business			
14	<u>*Items for Information and Noting Only</u>			
14.1	Audit Scotland Reports			
14.1.1	*Audit Scotland Technical Bulletin 2022/3			
14.2	Counter Fraud Services (CFS) reports			
14.2.1	*Fraudulent attempt to change employee bank account details – Intelligence Alert			
14.2.2	*NHS Endowment Fund – Fraudulent Direct Debit - Intelligence Alert			
14.3	*Reporting Timetable for 2022/23 and 2023/24			
14.4	*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 Corporate Services Manager to seek further assurance on performance.

Distribution:

Audit Committee Members:

Jason Taylor, Chair
Issy Grieve, Vice-Chair
Martha Gill, Employee Director
Steven Heddle, Non-Executive Director

In attendance:

Carrie Sommerville, Planning Performance and Risk Manager
Michael Dickson, Interim Chief Executive
Mark Doyle, Director of Finance (Lead)
David Eardley, Chief Internal Auditor, Azets

Keren Somerville, Head of Finance
Matthew Swann, Internal Auditor, Azets
External Audit – KMPG