

## 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 2 May 2023** 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:  • 7 March 2023	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	<b>Governance</b>			
6.1	6 Monthly Litigation Report (1/2)	Patient Experience Officer	ARC2324-01	To <u>update</u> members on current litigation cases and financial information
6.2	<u>Governance Committee Annual Reports 2022/23</u>			
6.2.1	Joint Clinical and Care Governance Committee Annual Report 2022/23	Chair	ARC2324-02	To <u>receive</u> the Annual Report for the Governance Committee

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6.2.2	Finance and Performance Committee Annual Report 2022/23	Chair	ARC2324-03	To <u>receive</u> the Annual Report for the Governance Committee
6.2.3	Remuneration Committee Annual Report 2022/23	Chair	ARC2324-04	To <u>receive</u> the Annual Report for the Governance Committee
6.2.4	Staff Governance Committee Annual Report 2022/23	Chair	ARC2324-05	To <u>receive</u> the Annual Report for the Governance Committee
<b>7</b>	<b>External Audit</b>			
7.1	Draft Annual Audit Plan 2022/23	External Auditors	ARC2324-06	To <u>note</u> the workplan for the 2022/23 external audit of NHS Orkney
<b>8</b>	<b>Internal Audit</b>			
8.1	Internal Audit progress report	Internal Auditor	ARC2324-07	To <u>receive</u> update regarding progress with the plan
8.2	Draft Internal Audit Annual Report 2022/23	Internal Auditor	ARC2324-08	To <u>receive</u> draft annual report, <u>discuss</u> , and <u>provide comment</u>
<b>9</b>	<b>Internal Audit Reports</b>			
9.1	Waiting Times	Internal Auditor	ARC2324-09	To <u>review</u> the report and note the recommendations
<b>10</b>	<b>Internal and External Audit recommendations</b>			
10.1	Internal and External Audit Recommendations	Head of Finance	ARC2324-10	To <u>note</u> the status and update of the actions and approve the amended timescale

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<b>11</b>	<b>Annual Accounts</b>			
11.1	Draft Directors' Subsidiary Statement on Governance	Head of Finance	ARC2324 -11	To <u>review</u> the statement on governance and <u>seek assurance</u> that adequate and effective internal control framework has been in place
11.2	Annual Accounts Update	Head of Finance	Verbal update	To <u>receive assurance</u> on the progress with the annual accounts for 2022/23
<b>12</b>	<b>Information Governance</b>			
	<i>No items for discussion at this meeting.</i>			
<b>13</b>	<b>Fraud</b>			
13.1	Counter Fraud Services Quarterly Report	Head of Finance	ARC2223 -12	To <u>note</u> the quarterly report
<b>14</b>	<b>Risks</b>			
14.1	Risk and Assurance Report	Head of Finance	ARC2324 -13	To <u>note</u> the update provided and <u>seek assurance</u> on progress
14.2	Risks escalated from other Governance Committees	Chair		<i>There were no risks escalated from other Governance Committees for this meeting</i>
14.3	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
<b>15</b>	<b>Any Other Competent Business</b>			
<b>16</b>	<b><u>*Items for Information and Noting Only</u></b>			

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<b>16.1</b>	<b>Audit Scotland Reports</b>			
16.1.1	*Audit Scotland Technical Bulletin 2023/1			
<b>16.2</b>	<b>Counter Fraud Services (CFS) reports</b>			
<b>16.3</b>	*Reporting Timetable for 2023/24			
<b>16.4</b>	*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  
Rona Gold, Non-Executive Director  
Ryan McLaughlin, Employee Director

##### **In attendance:**

Mark Doyle, Director of Finance (Lead)  
David Eardley, Chief Internal Auditor, Azets  
Rashpal Khangura, Director, KPMG  
Matthew Moore, Senior Manager, KPMG  
Laura Skaife-Knight, Chief Executive  
Carrie Sommerville, Planning Performance and Risk Manager  
Keren Somerville, Head of Finance  
Matthew Swann, Internal Auditor, Azets  
External Audit – KPMG