

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 30 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: • 2 May 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	Governance			
6.1	Audit and Risk Committee Annual Report 2022/23	Chair	ARC2324-18	To <u>review</u> and <u>approve</u> the Audit and Risk Committee Annual Report
7	External Audit			

No items for discussion at this meeting.

Item	Topic	Lead Person	Paper Number	Purpose
8	Internal Audit			
8.1	Final Internal Audit Annual Report 2022-23	Internal Auditor	ARC2324-19	To <u>receive</u> internal annual report
8.2	Internal Audit Reports			
8.2.1	Shared Service Governance	Internal Audit	ARC2324-20	To <u>review</u> the report and note the recommendations
9	Internal and External Audit recommendations			
9.1	Internal and External Audit Recommendations	Head of Finance	ARC2324-21	To <u>note</u> the status and update of the actions and approve the amended timescale
10	Annual Governance Statement			
10.1	Directors' Subsidiary Statement on Governance	Head of Finance	ARC2324-22	To <u>review</u> the statement on governance and <u>seek assurance</u> that adequate and effective internal control framework has been in place
10.2	Draft Audit and Risk Committee Annual Assurance Statement	Chair	ARC2324-23	To <u>approve</u> the draft Annual Audit and Risk Committee Assurance Statement
10.3	Orkney Health Board Endowment Fund Governance Statement	Endowment Fund Sub Committee Chair	ARC2324-24	To <u>note</u> the Orkney Health Board Endowment Fund Governance Statement
10.4	Significant Issues that are Considered to be of wider interest - Draft letter to the Scottish Government - Health Finance Division	Chair	ARC2324-25	To <u>review</u> the draft letter

Item	Topic	Lead Person	Paper Number	Purpose
11	Annual Accounts for 2022/23			
11.1	NHS Orkney Draft Annual Accounts for year ended 31 March 2023	Head of Finance	ARC2324 -26	To <u>review</u> the Draft Annual Accounts
11.2	Orkney Health Board Endowment Fund Annual Accounts for year ended 31 March 2023	Head of Finance	ARC2324 -27	To <u>review</u> the final audited annual accounts prior to approval by the Trustees
12	Information Governance			
12.1	Information Governance Committee Chair's Report and approved minutes	Head of Finance	ARC2324 -28	To <u>note</u> the Chair's Report and approved minutes provided
13	Fraud			
13.1	Counter Fraud Standard – Fraud Standard Statement	Head of Finance	ARC2324 -29	To <u>note</u> the report
14	Risks			
14.1	Risk Management Forum Chairs report and minutes	Planning, Performance and Risk Manager Chair	ARC2324 -30	
14.2	Risks escalated from other Governance Committees			<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
15	Any Other Competent Business			

Item	Topic	Lead Person	Paper Number	Purpose
16	<u>*Items for Information and Noting Only</u>			
16.1	NSI National Single Instance Financial Ledger Services			
16.2	NSI Post Implementation and Lessons Learned			
16.3	*Reporting Timetable for 2023/24			
16.4	*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
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