

## 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 5 September 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: <ul style="list-style-type: none"> <li>24 August 2023</li> </ul>	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>Risk</b>			
6.1	Risk and Assurance Report	Planning, Performance and Risk Manager	ARC2323-38	To <u>note</u> the update provided and <u>seek assurance</u> on progress
6.2	Risk Management Forum Chair's and Assurance report and minutes, 3 May and 7 June 2023	Planning, Performance and Risk Manager	ARC2324-39	To <u>note</u> the Chair's Report and approved minutes provided

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6.3	Risks escalated from other Governance Committees	Chair	-	<i>There were no risks escalated from other Governance Committees for this meeting</i>
<b>7</b>	<b>External Audit</b>			
	<i>No items for discussion at this meeting.</i>			
<b>8</b>	<b>Internal Audit</b>			
8.1	Internal Audit Plan 2023/24	Internal Auditor	ARC2324-40	To <u>ratify</u> the final audit plan following virtual approval
8.2	Internal Audit Progress Report	Internal Auditor	ARC2324-41	To <u>receive</u> update regarding progress with the plan
<b>8.3</b>	<b>Internal Audit Reports</b>			
	<i>No internal audits for scheduled for completion</i>			
<b>9</b>	<b>Internal and External Audit recommendations</b>			
9.1	Internal Audit recommendations	Director of Finance	ARC2324-42	To <u>note</u> the status and update of the actions and approve the amended timescale
<b>10</b>	<b>Information Governance</b>			
10.1	Information Governance Committee Annual Report	Director of Finance	ARC2324-43	To <u>take assurance</u> from the annual report that the Committee has fulfilled its delegated remit
10.2	Information Governance Committee Chair's Report and approved minutes 25 April and 15 June 2023	Director of Finance	ARC2324-44	To <u>note</u> the Chair's Report and approved minutes provided

Item	Topic	Lead Person	Paper Number	Purpose
<b>11</b>	<b>Fraud</b>			
11.1	Patient Exemption Checking – Annual Reporting Package 2022/23	Director of Finance	ARC2324-45	To <u>note</u> the summary of case recoveries and write-offs made during 2022/23
<b>12</b>	<b>Governance</b>			
12.1	Property Transaction Monitoring Annual Compliance Report	Director of Finance	ARC2324-46	To <u>take assurance</u> on compliance
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
<b>13</b>	<b>Any Other Competent Business</b>			
<b>14</b>	<b><u>*Items for Information and Noting Only</u></b>			
<b>14.1</b>	<b>Audit Scotland Reports</b>			
<b>14.2</b>	<b>Counter Fraud Services (CFS) reports</b>			
14.2.1	* Counter Fraud Services – Intelligence Alerts			
<b>14.3</b>	*Reporting Timetable for 2023/24			
<b>14.4</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  
Ryan McLaughlin, Employee Director  
Steven Heddle, Non-Executive 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