



Audit and Risk Committee - 4 March 2025

NHS Orkney

Tuesday, 4 March 2025 at 09:30 GMT to Tuesday, 4 March 2025 at 12:30 GMT

Agenda

1. Cover page

2. Apologies

Presenter: Chair

To note apologies

3. Declaration of Interest

Presenter: Chair

To record any declarations of interest regarding agenda items

4. Minute of meeting held on 10 December 2024

Presenter: Chair

To check for accuracy, approve and signature by Chair

4.1. Chairs Assurance Report from meeting on 10 December 2024

Presenter: Chair

To note and seek assurance

5. Action Log

Presenter: Chair

To monitor progress against actions due before next meeting and to agree any corrective action required

6. SLT Chair's Assurance Reports ARC2425 -74

To receive escalated items and seek assurance on performance

7. Risks escalated from other Governance Committees

Presenter: Chair

No risks escalated from other Governance Committees for this meeting

8. Corporate Risk Register ARC2425 - 75

Presenter: Medical Director

To seek assurance, progress and mitigation's on the latest Corporate Risk Register on risks relating to Audit and Risk Committee

8.1. Risk Management Group Chairs Assurance Report and minutes ARC2425 - 76

Presenter: Head of Patient Safety, Quality and Risk

To note the Chair's Report and approved minutes provided

9. People

9.1. No items for this meeting

10. PATIENT

10.1. No items for this meeting

11. PERFORMANCE

11.1. SFI Waiver Report ARC2425 -77

Presenter: Interim Director of Finance

To note and discuss.

12. Governance Committee Workplans 2025/26

12.1. Joint Clinical and Care Governance Committee, Finance and Performance Committee, Remuneration Committee, Staff Governance Committee ARC2425 -78

Presenter: Chair

To receive the approved documentation from the Governance Committees for review and assurance

13. Code of Corporate Governance for Recommendation of Board approval - ARC2425 -79

Presenter: Head of Improvement

To approve the updated Code of Corporate Governance and to recommend for Board approval

14. POTENTIAL

14.1. Internal Audit update

14.1.1. Internal Audit progress report Draft Annual and Audit Plan 2025/26-81- ARC2425 -80

Presenter: Internal Auditor

To receive update regarding progress with the plan

To approve the draft plan for 2025/26

14.1.2. Internal Audit Reports

Presenter: Internal Auditors

To note and discuss the updates

14.1.2.1. Financial Controls - Income and Expenditure ARC2425 -82

Presenter: Internal Auditor

To review the report and note the recommendations

14.1.2.2. Strategic Planning ARC2425 -83

Presenter: Internal Auditor

To review the report and note the recommendations

14.1.3. Draft External Annual Audit Plan 2024/25 - 84

Presenter: External Audit

To note the workplan for the 2024/25 external audit of NHS Orkney

14.2. Internal and External Audit Recommendations

14.2.1. Internal Audit Recommendations ARC2425 -85

Presenter: Director of Improvement

To note the status and update of the actions and approve the amended timescales

14.2.2. External Audit Recommendations ARC2425 -86

Presenter: Interim Director of Finance

To note the status and update of the actions and recommendations

14.2.3. Final National Information Security (NIS) Audit Report ARC2425 -87

Presenter: Head of Improvement

To note the report.

14.2.4. Annual Accounts – Key Estimates and Judgements

Presenter: Interim Director of Finance

To receive assurance and scrutinise the Key Estimates and Judgements Report

14.2.5. Counter Fraud Services (CFS) Quarter 3 Report ARC2425 -89

Presenter: Interim Director of Finance

To note the quarterly report

15. PLACE

15.1. No items at this meeting

16. Items to be included on the Chairs Assurance Report

Presenter: All

To agree items to be included in Chairs Assurance Report / or referred to another Governance Committee for scrutiny

17. Any Other Competent Business

Presenter: All

18. Items for Information and Noting Only

18.1. Audit Scotland Reports

18.2. Reporting Timetable for 2025/26

18.3. Record of Attendance