

## Borders NHS Board



Meeting Date: 4 April 2019

<b>Approved by:</b>	Malcolm Dickson, Chair Public Governance Committee
<b>Author:</b>	Carol Gillie, Director of Finance
<b>AUDIT COMMITTEE UPDATE</b>	
<b>Purpose of Report:</b>	
<p>The purpose of this report is to brief the Board on any key issues within the Committee's remit, in order to provide assurance to the Board that these matters have been identified and are being addressed.</p>	
<b>Recommendations:</b>	
<p>The Board is asked to <b>note</b> the update from the Audit Committee which met on 20<sup>th</sup> March 2019.</p>	
<b>Approval Pathways:</b>	
<p>This report has been prepared for the Board.</p>	
<b>Executive Summary:</b>	
<p>The Audit Committee would like to highlight the following to the Board:</p> <ul style="list-style-type: none"> <li>• Audit Committee Terms of Reference – consideration was given on whether we should become an Audit &amp; Risk Committee. This was supported by all members in order to provide a holistic consideration of risk across the Board and a single line of assurance on that to the Board. This may impact on reporting lines for risk within the organisation. It was also pointed out that the existing ToR states that the Chair of Audit Committee should not also be the Chair of another governance committee of the Board. These issues are being passed to the Code of Corporate Governance Steering Group for further consideration.</li> <li>• Impact of Brexit – update provided.</li> <li>• Audit Committee workplan – agreed for 2019/20.</li> <li>• Information Asset Internal Audit Report – The key issues were that the due date for complying with the statutory requirement for a completed register was May 2018, and there has been only a 42% response on the provision of relevant information from those responsible. Actions have been agreed to address this.</li> <li>• Medicine Costs (Healthcare at Home) Internal Audit Report – This report, which highlighted that control systems were not as effective or consistently applied as they should be, was rated a high risk. An update on progress against the recommendations has been requested for the end of May 2019.</li> <li>• External Audit Interim Audit Report – no significant issues were identified.</li> <li>• Risk Management Update on Very High Risks – concerns were raised as some</li> </ul>	

- risks did not seem to be actively managed.
- Internal Audit appointment – joint arrangement with NHS Lothian/Grant Thornton approved for a period of 12 months.

<b>Impact of item/issues on:</b>	
<b>Strategic Context</b>	Not applicable
<b>Patient Safety/Clinical Impact</b>	Not applicable
<b>Staffing/Workforce</b>	Not applicable
<b>Finance/Resources</b>	Not applicable
<b>Risk Implications</b>	Identified above
<b>Equality and Diversity</b>	Not applicable
<b>Consultation</b>	Not applicable
<b>Glossary</b>	ToR – Terms of Reference