

Borders NHS Board



Meeting Date: 27 June 2019

Approved by:	Malcolm Dickson, Chair Audit Committee
Author:	Carol Gillie, Director of Finance
AUDIT COMMITTEE UPDATE	
Purpose of Report:	
<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>	
Recommendations:	
<p>The Board is asked to note the update from the Audit Committee which met on 17th June 2019.</p>	
Approval Pathways:	
<p>This report has been prepared for the Board.</p>	
Executive Summary:	
<p>The Audit Committee would like to highlight the following to the Board:</p> <ul style="list-style-type: none"> • Internal Audit Annual Report 2018/19 – the audit opinion received for 2018/19 was generally satisfactory with some improvement required. This is consistent with the opinion received last year. • Internal Audit Plan 2019/20 – the draft plan was considered and it was agreed to move forward with audits listed within the first quarter of 2019/20. The Committee asked for more input into the content of the plan going forward and raised a number of issues to be considered by our newly appointed Internal Auditor. The Board has entered into a shared arrangement with NHS Lothian and Grant Thornton for Internal Audit services. • Estates & Facilities Time & Attendance Internal Audit Report – it was agreed that it would be beneficial for this report to be shared across the organisation as there may be learning for other services. This will go the Clinical Executive Operational Group in the first instance. • External Audit Annual Report 2018/19 – the Annual Report was received from External Audit with an unqualified opinion being given. This report will be presented to the Board at its meeting on the 27th June 2019. • Corporate Governance Statement. The Committee reviewed this detailed document which included annual reports from the governance committees and assurance statements from the Executive Directors. The content of this report and the External Audit Annual Report supported the Audit Committee in 	

recommending that the Annual Accounts for 2018/19 be put forward to NHS Borders Board for approval.

- Code of Corporate Governance – an updated section A was reviewed and it was recommended that this be put forward to NHS Borders Board for approval.

Impact of item/issues on:	
Strategic Context	Not applicable
Patient Safety/Clinical Impact	Not applicable
Staffing/Workforce	Not applicable
Finance/Resources	Not applicable
Risk Implications	Identified above
Equality and Diversity	Not applicable
Consultation	Not applicable
Glossary	N/A