

Borders NHS Board



Meeting Date: 3 October 2019

Approved by:	Malcolm Dickson, Chair Public Governance 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 16th September 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"> • A revised Internal Audit Plan for 2019/20 was reviewed and approved. This will be circulated to all Board members for information. It was influenced largely by the strategic risk register, audits in recent years, and other relevant scrutiny to which the Board has been subjected. Since this year's process has been constrained into a shorter period due to the appointment of new Internal Auditors it was agreed that a workshop involving Audit Committee members and key personnel should be arranged to support the development of the 2020/21 Audit Plan. • Grant Thornton presented the Internal Audit charter which details the purpose, aim, standards, quality, role, scope and responsibilities of the Internal Audit function. This is available to Board members on request. • No significant issues were highlighted to date relating to the National Fraud Initiative exercise which is currently ongoing. The Audit Committee asked for the format of the report to be revised for the next meeting. • The Committee received a report on very high risks across the organisation and raised concerns on the completion of mitigating actions to address gap analyses for a small number of risks. The Director of Finance will work with the Risk & Safety Co-Ordinator to address this issue and if not progressed will request risk owners to attend the Audit Committee. • The consolidated responses of the self assessment checklist completed by Audit Committee members were reviewed and the relevant recommendations will be 	

taken forward. It was agreed that this exercise would be undertaken on an annual basis.

- The Audit Committee approved the update of section F (Reservation of Powers and Delegation of Authority) of the Board's Code of Corporate Governance (CoCG) to align the operational management delegated limits for capital and revenue which will support delivery of the Capital Plan. This was due to an inconsistency between approval amounts for revenue and capital. This was recommended to go forward to the Board for approval within the next scheduled CoCG update

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	CoCG – Code of Corporate Governance