

## Borders NHS Board



Meeting Date: 2 April 2020

<b>Approved by:</b>	Malcolm Dickson, Chair, Audit Committee
<b>Author:</b>	Carol Gillie, Director of Finance
<b>AUDIT COMMITTEE UPDATE (23 March Virtual Meeting)</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's virtual meeting on 23<sup>rd</sup> March 2020.</p>	
<b>Approval Pathways:</b>	
<p>This report has been prepared for the Board following a 'virtual' meeting of the Committee over the period 17<sup>th</sup> March to 24<sup>th</sup> March 2020. This involved advance circulation of papers by email, collation of questions/comments from members of the Committee and then responses from auditors and management. These responses were then circulated to members with the presumption that, having received adequate assurance/information from the responses, members were content to approve those reports submitted for approval, or recommend approval to the Board those which required that level of authority. Papers for noting only were deemed to have been noted.</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 – This was approved.</li> <li>• Audit Committee Workplan – This was approved for 2020/21.</li> <li>• Risk Management Internal Audit Report – This report received a partial assurance with improvement required and included on high risk rated recommendation which was in all cases the risk management process is not being followed. The audit recommendations will be monitored through the audit follow-up process and the Director of Public Health has been asked to provide an update report to the Committee in 6 month's time.</li> <li>• Draft Internal Audit Plan 2020/21 – Audit Committee members had a session with Internal Audit on the 17<sup>th</sup> February 2020 providing an opportunity to comment on the draft plan. The Internal Audit Plan for 2020/21 was approved.</li> <li>• External Audit Interim Audit Report – the audit that was undertaken in February 2020 and identified no significant issues.</li> </ul>	

- Risk Management Policy – the Audit Committee supported approval of the policy.
- Internal Audit Service – The Audit Committee approved entering into a joint market testing exercise for Internal Audit services with NHS Lothian with a view to entering into a contractual arrangement with effect from 1<sup>st</sup> July 2020 for a 4 year period.

<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>	Not applicable