

## Borders NHS Board



Meeting Date: 4 February 2021

<b>Approved by:</b>	Malcolm Dickson, Chair, Audit Committee
<b>Author:</b>	Andrew Bone, 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 meeting held on 14<sup>th</sup> December 2020.</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>• The Committee received an update in terms of all outstanding Internal Audit recommendations, this included status updates from attendees on the Public Engagement and Involvement and Risk Management audits. It was noted that the Covid19 pandemic has significantly impacted on the timescales for completing actions which have been delayed as a result. The Committee were content with the delayed timescales that had been agreed. 11 actions have been closed since previous update, with a further 12 remaining outstanding, for which revised timescales have been agreed.</li> <li>• The Committee received a mid-year update on the work undertaken by the Information Governance Committee, noting a reduction in Fol requests, primarily due to Covid19.</li> <li>• The Committee received the following Internal Audit reports:             <ul style="list-style-type: none"> <li>➤ Estates &amp; Facilities</li> <li>➤ Delayed Discharges (Integrated Joint Board)</li> <li>➤ Pharmacy Controls</li> </ul> </li> </ul> <p>The Committee agreed that the Delayed Discharges (IJB) report should be presented to the Resources &amp; Performance Committee on the 21<sup>st</sup> January 2021.</p>	

The report would also be shared with the IJB.

- A report was received which detailed updates and progress made on the recommendations arising from the External Audit Annual Audit Report for 2019/20.
- The Committee received Audit Scotland's report on Covid19's Implications for Public Finance in Scotland which described the current and anticipated impact on the public sector in Scotland, including the wider economic impact. The report identifies key themes arising in relation to risk and performance, including Best Value, Financial Sustainability, Health & Inequalities and the likely impact on taxation revenues and future spending commitments. It also detailed how Audit Scotland expect to address the scrutiny and assurance of these items within future audits.
- The Committee had previously received Audit Scotland's Covid19 Guide for Audit & Risk Committees at its meeting in September. Management responses were received against each of the questions to give assurance on progress against these.
- The Committee noted that the contract with Internal Audit, Grant Thornton, had been extended to June 2021.

<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>	IJB – Integrated Joint Board