

Borders NHS Board



Meeting Date: 1 April 2021

Approved by:	Malcolm Dickson, Chair, Audit Committee
Author:	Andrew Bone, 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 meeting held on 22nd March 2021.</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 Tender – following a tender exercise, Grant Thornton, the Board's current Internal Auditors, were appointed for a four year period commencing 1st April 2021. This is a joint appointment with NHS Lothian. • Delayed Discharges Internal Audit Progress Update – the Chief Officer informed the Committee of developments being put in place to create more flexible step-up/step-down capacity and the implementation of a Delayed Discharge Steering Group. These should in due course see a positive effect in reducing the number of delayed discharges but significant, sustainable reductions will only be possible when the bed-base for social care is increased. Planning for the latter outcome continues. Updates on progress against the Internal Audit Recommendations will be reported to the Resources & Performance Committee. • Audit Committee Terms of Reference – the Committee approved the updated Terms of Reference. • Audit Committee Workplan – the Committee approved the updated workplan. • Internal Audit Update – the Committee noted the progress with the 2020/21 Internal Audit Plan and endorsed the proposed extension to timescales for delivery of a number of outstanding actions. This included three actions in relation to public engagement where no fixed timescale for revised delivery is able to be confirmed as a result of the uncertainty arising from COVID19 pandemic. • Workforce Planning – the Director of Workforce advised that the recommendations 	

of this audit have been accepted and that these will be incorporated into the Board's 2021/22 interim workforce plan and its updated three year workforce plan to be prepared for April 2022.

- Internal Audit Plan 2021/22 – the Committee agreed the Internal Audit Plan for the first quarter of 2021/22 and noted the suggested topics for future planning.
- External Audit Annual Audit Plan 2020/21 – the Committee noted the plan, alongside the 2020/21 Annual Accounts timetable, which highlighted revisions to areas of focus due to the current pandemic. This would be undertaken as per the normal timescales and in line with the Board's timetable. It was noted that there may be a requirement for an additional Board meeting to be scheduled for the approval of the Annual Report and Audit.
- Risk Management – the Committee noted a reduction in very high risks and recognised the high volume of workload associated with management of outstanding actions within the Board's risk register. The Director of Public Health reported on the actions now in place to address the backlog in actions through the Risk Management Board.

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	Not applicable