

NHS Ayrshire & Arran



Meeting:	Ayrshire and Arran NHS Board
Meeting date:	Monday 28 March 2022
Title:	Audit and Risk Committee meeting on 17 March 2022 report to NHS Board
Responsible Director:	Derek Lindsay – Director of Finance
Report Author:	Michael Breen, Non-Executive Director/Committee Chair

1. Purpose

This is presented to the Board for: Discussion.

This paper relates to: Local policy to ensure good governance practice in reporting from board committees

This aligns to the NHS Scotland quality ambitions of Safe, Effective and Person Centred. Good governance practice supports the effective delivery of services across the organisation.

2. Report summary

2.1 Situation

This report provides information to Board Members on key issues discussed within the Governance Committee's remit, in order to provide assurance to the Board that those matters have been identified and are being addressed, where required.

2.2 Background

The Board Model Standing Orders advises that Board meeting papers will include the minutes of committee meetings which the relevant committee has approved. To ensure that there is no delay in reporting from committees this paper provides a timely update on key issues from committees.

2.3 Assessment

Key issues agreed by Committee are noted below.

- A number of Internal Audit reports were received. Recommendations were considered and timescales for responses discussed. Discussion took place around the content and wording of the management statements and agreement was made for the feedback on this to be taken to the next Corporate Management Team meeting for wider discussion with Directors.

- The Internal Audit Follow-up report was presented to the committee. These reports are prepared by the internal auditors to the Audit Committee on a six monthly basis however the committee felt it would be useful to receive a more frequent exception based update on those items not completed by their due dates. It was agreed that the quarterly report to the Corporate Management Team would be shared at the subsequent Audit and Risk Committee meeting if a formal audit report was not yet due.
- The Internal Audit Plan for 2022/23 was shared with the committee for agreement and onward submission to the NHS Board for final approval. A dedicated Audit and Risk Committee workshop took place on 25 February to discuss the internal audit plan which the committee felt was very helpful and would look to continue going forward. Particular attention was paid to the three reports which were delayed for completion in 2021/22 and will now be undertaken as part of the audit plan for 2022/23. The Internal Auditor reported they were satisfied with the audit coverage to enable them to provide assurance statements for annual reporting purposes.
- An External Audit Planning report for the audit of the 2021/22 accounts was put to the committee for information and it was noted that financial sustainability and financial planning will be the main areas of focus within the overall report. A number of Audit Scotland Reports were circulated to the committee for information and interest. The committee felt that it would be helpful if these were shared with the wider non-executive group for information or discussed at relevant governance committees.
- The quarterly risk register was received by the committee. Assurance was provided that processes are in place to ensure that risks are being monitored on a regular basis by the relevant Governance Committees.

2.4 Recommendation

The Board is asked to be aware of and discuss the key issues highlighted and receive assurance that issues are being addressed, where required.