

NHS Ayrshire & Arran

Meeting:	Ayrshire and Arran NHS Board
Meeting date:	Tuesday 23 May 2023
Title:	Audit & Risk Committee Annual Report 2022-23
Responsible Director:	Derek Lindsay, Director of Finance
Report Author:	Jean Ford, Chair of Audit & Risk Committee

1. Purpose

This is presented to the Board for:

- Discussion

This paper relates to:

- Government policy/directive

This aligns to the following NHS Scotland quality ambition:

- Safe, effective and person centred

2. Report summary

2.1 Situation

As part of the Board's annual assurance process, the Audit & Risk Committee provides an annual report which gives assurance that the Committee has discharged its Remit and Duties as defined in the Terms of Reference (TOR).

The draft Audit & Risk Committee report for 2022/23 was presented to the Committee to consider and approve on 10 May 2023 prior to submission to NHS Board.

Key Messages

- The Internal Auditor confirmed in their annual report in June 2022, that partial assurance with some improvement required could be given on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control for 2021/22
- Within the individual internal audit reports received during 2022/23 no High, 17 Medium, 11 low and two improvement rated findings were identified. Several Advisory reviews were also carried out, providing 16 recommendations for improvement.
- The annual accounts for 2021-22 received a clean audit report and were approved at the June 2022 Board meeting which also received the external auditor's annual report to those charged with governance.

- Both External and Internal Auditors completed their contracted terms during 2022/23 with new Auditors appointed for 2023/24 onwards.

2.2 Background

Each NHS Board Governance Committee is required to provide an annual report to Committee and the Board to provide assurance that the Committee has discharged its role as set out in the agreed Terms of Reference.

The Governance Committee annual reports are part of the overall assurance mechanism for the NHS Board to provide assurance in support of the Board's annual governance statement that the committees have fulfilled their remit.

The internal auditor carries out a programme of reviews which are all reported to the Audit & Risk Committee. External auditors attend Audit & Risk Committee meetings and audit the Board annual accounts. Their reports are also considered by the Audit and Risk Committee.

2.3 Assessment

The Audit and Risk Committee annual report details the membership of the Committee and provides information on its activities in the past year. The Committee has used the self-assessment checklist included within the report at Appendix 1.

The Assurance Mapping Template at Appendix 2 and the Reporting to The NHS Board template at Appendix 3 evidence the reporting and information used to discharge duties and the Committee acted within its defined Authority during the year.

The Committee reviewed its Terms of Reference at Appendix 4, on 15 March 2023 and these were approved by the Board on 28 March 2023.

2.3.1 Quality/patient care

Internal audit reports on Diagnostic Capacity, Redesign of Unscheduled Care, Pharmacy Operational Controls and Microbiology Point of Care Testing were considered during the year.

2.3.2 Workforce

Internal audit reports on Consultant Job Planning, Recruitment and Organisational Culture were considered at the Audit & Risk Committee.

2.3.3 Financial

Internal audit reports on Property Transaction Monitoring, Financial Controls of Endowment Funds and Quality and Cost Improvement were also considered.

2.3.4 Risk assessment/management

The full Strategic Risk Register was received at various meetings throughout the year.

2.3.5 Equality and diversity, including health inequalities

An impact assessment has not been completed because it is not relevant for an annual report.

2.3.6 Other impacts

- Best value
 - Governance and accountability

2.3.7 Communication, involvement, engagement and consultation

The Audit & Risk Committee has carried out its duties to involve and engage external stakeholders where appropriate:

- Internal Auditor attends all meetings of the Audit & Risk Committee
- External Auditor attends all meetings of the Audit & Risk Committee
- Head of Counter Fraud services attends the Committee annually
- Chief Internal Auditors of the three IJBs receive all committee papers and attend the committee annually
- Members of the Board's management team attend the Committee to inform aspects of the Committee's business as appropriate.

2.3.8 Route to the meeting

- Audit & Risk Committee Annual Report was approved for submission to the Board by Committee members on 10 May 2023

2.4 Recommendation

For awareness. Members are asked to receive the annual report and note the assurance from the Audit & Risk Committee that it fulfilled its remit in 2022/23.

3. List of appendices (where required)

The following appendices are included with this report:

- Appendix 1, Audit & Risk Committee Annual Report:
- Appendix 1, Self-assessment Checklist 2022-23
- Appendix 2, Assurance Mapping Template
- Appendix 3, Reporting to NHSAA Board



NHS Ayrshire & Arran

Annual Report of Audit and Risk Committee 2022-2023

1. Summary

- 1.1 This Annual Report together with the Committee Effectiveness Checklist, Assurance Mapping and Reporting to NHS Board Templates provides information on the activities of the Audit and Risk Committee (ARC), the membership and attendance and gives assurance that the Committee has discharged its remit and duties as defined in the Terms of Reference (TOR).
- 1.2 In line with the Board's Code of Corporate Governance, the functions and main topics covered by the Audit and Risk Committee during the year are as follows:
- Responsibility for overall audit arrangements
 - Recommending approval to the Board of all audit plans
 - Keeping under review the role, function and performance of the Board's Internal Audit service
 - Keeping under review the Board's External Audit arrangements
 - Overseeing the Board's Internal Control Systems including Counter Fraud measures
 - Gaining assurance that all strategic risks and change in strategic risks is being appropriately responded to by management.

1.3 Key Messages

- The Internal Auditor confirmed in their annual report to the Committee in June 2022, that partial assurance with some improvement required could be given on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control for 2021/22
- Within the individual internal audit reports received during 2022/23 no High, 17 Medium, 11 low and two improvement rated findings were identified. Several Advisory reviews were also carried out, providing 16 recommendations for improvement.
- The annual accounts for 2021-22 received a clean audit report and were approved at the June 2022 Board meeting which also received the external auditor's annual report to those charged with governance.
- Both External and Internal Auditors completed their contracted terms during 2022/23 with new Auditors appointed for 2023/24 onwards.

2. Remit, Duties & Authority

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- 2.1 The Committee reviewed its Terms of Reference on 15 March 2023. These were submitted to the Board for approval on 28 March 2023.
- 2.2 The Committee remit is defined in the TOR as “To provide assurance to NHS Board on corporate governance and financial probity”.
- 2.3 Duties and evidence of reporting and information used to discharge these and onward reporting to NHS Board are contained in Appendix 2 and 3 with the Committee having acted within its defined Authority during the year.

3. Membership

- 3.1 Members of the Audit and Risk Committee during 2022-23 were:-
- Mr Michael Breen – Non-Executive Director (Chair until 28th October 2022)
 - Councillor Marie Burns – Non-Executive Director (From 28th July 2022)
 - Dr Sukhomoy Das – Non-Executive Director
 - Mrs Jean Ford – Non-Executive Director (Chair from 28th October 2022)
 - Mr Robert Martin – Non-Executive Director (Vice-Chair)
 - Mr Marc Mazzucco – Non-Executive Director

Ex Officio members

- Mrs Lesley Bowie, Chair
- Ms Claire Burden, Chief Executive
- Mr Derek Lindsay, Director of Finance

4. Meeting

- 4.1 The Committee met on five occasions between 1 April 2022 and 31 March 2023. Due to the significant number of agenda items for the June meeting, this was split across two meetings. All meetings took place virtually via Microsoft Teams. Due to an upsurge in demand for unscheduled care across the organisation, coupled with a ‘light’ agenda, the meeting scheduled for 18th January 2023 was cancelled and all times allocated to March Committee.
- 4.2 The NHS Board has previously agreed that attendance at Committee meetings should be recorded in the relevant Annual Report. The attendance record of each member is shown below (x indicates attended).

	11 May	23 Jun	27 Jun	23 Nov	18 Jan	15 Mar
Michael Breen	X	X	-			
Marie Burns				X		X
Sukhomoy Das	-	X	X	X		X
Jean Ford	X	X	X	X		X
Bob Martin	X	X	X	X		X
Marc Mazzucco	X	X	X	X		X

5. Committee Activities

As evidenced in Appendix 2 – Assurance Mapping, Committee activity and assurance is delivered through receipt of completed Audit Reports and other regular updates which are submitted throughout the year. These enable ongoing review of the internal control system with actions put in place where improvement, change etc. is necessary.

Some additional points of note:-

- ARC Members meet with Internal and External Auditors prior to each meeting without management present to discuss the Audit Programme.
- Following presentation to the Committee, Internal Audit Reports are submitted to the appropriate Governance Committee for further consideration of impact on control/ risk system and follow through of actions to completion. Outstanding Actions are also considered regularly by Corporate Management Team.
- The Annual Internal Audit Plan has detailed input from Corporate Management Team, Integrated Governance Committee and a separate ARC workshop prior to finalising and presenting to ARC for recommendation to Board for full approval.
- Throughout the year, NHS Ayrshire and Arran's internal audit plans and reports were shared with the Integrated Joint Boards. The audit plans and governance reports for all three Integration Joint Boards were presented to the November 2022 meeting by their respective chief internal auditors.
- Risks are reported and monitored throughout the year and consideration is given to how the information/ updates received at each meeting impacts on risk profile with changes made as appropriate.

6. Priorities for 2023/24

- 6.1 A key priority for the Committee through 2023-24 will be to support organisational governance requirements as NHS Ayrshire and Arran continues to re-mobilise and recover services following the pandemic.
- 6.2 The internal audit plan for 2023-24 has been developed in conjunction with the new internal auditor, Azets. The plan sets out areas for internal audit review throughout the year however the scope of each review will be assessed during the year to ensure that audit work is focused on the most relevant areas of risk whilst being practical in terms of the ability of management and staff to support the reviews.

7. Chair's Comments

- 7.1 The Audit and Risk Committee continues to develop in the contribution that the Committee makes in ensuring the continued provision and improvement in Internal

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Control arrangements within the Board and, in accordance with its Terms of Reference, will seek to maintain that progress.

- 7.2 As indicated above by the Internal and External Audit opinions and through the evidence detailed in Appendices 2 & 3, NHS AA has satisfactory control systems in place enabling the conclusion to be reached that the Audit and Risk Committee has fulfilled its remit and considers that there are adequate and effective internal financial control arrangements in place to assure the Board of its corporate governance duties.

- 7.3 The work of the Committee is made easier as a result of the collaborative and cooperative approach of all those who provide input in many different ways, visible and invisible and my thanks go to all involved for their efforts during another very challenging year.

Jean Ford
Chair – Audit and Risk Committee
10 May 2023

Approved by Audit and Risk Committee
10 May 2023

Audit Committee: Self-assessment
checklist
2022/23



Role and remit	Yes/No / NA	Comments/Action
Does the committee have written terms of reference?	Yes	
Do the terms of reference cover the core functions as identified in the <i>SG Audit and Assurance Committee Handbook</i> ?	Yes	
Are the terms of reference approved by the Audit and Assurance Committee and reviewed periodically?	Yes	Annual review and approved by Board.
Has the committee been provided with sufficient membership, authority and resources to perform its role effectively and independently?	Yes	
Does the body's governance statement mention the committee's establishment and its broad purpose?	Yes	
Does the committee periodically assess its own effectiveness?	Yes	Annual review and approval of self-assessment checklist.
Membership, induction and training		
Has the membership of the committee been formally agreed by the management board and or Accountable Officer and a quorum set?	Yes	
Are members appointed for a fixed term?	Yes	
Does at least one of the committee members have a financial background?	Yes	
Are all members, including the Chair, independent of the Executive function?	Yes	
Are new committee members provided with an appropriate induction?	Yes	
Has each member formally declared his or her business interests?	Yes	
Are members sufficiently independent of the other key committees of the Board?	Yes	Non-Executives will be on various committees of the Board, but remain

		independent as they have no executive responsibilities.
Has the committee considered the arrangements for assessing the attendance and performance of each member?	Yes	Attendance of each member is shown in annual audit report. Performance is be assessed by Chair of Board.
Meetings		
Does the committee meet regularly, at least four times a year?	Yes	
Do the terms of reference set out the frequency and broad timing of meetings?	Yes	
Does the committee calendar meet the body's business and governance needs, as well as the requirements of the financial reporting calendar?	Yes	Calendar is arranged in consultation with the Head of Corporate Governance taking into account all Board Governance Committees and the timetable for the risk management process.
Are members attending meetings on a regular basis and if not, is appropriate action taken?	Yes	Attendance is recorded in the Annual report to the Board. Performance of Non-Executives is appraised annually by the Board Chair.
Does the Accountable Officer attend all meetings and, if not, is he/she provided with a record of discussions?	Yes	
Does the committee have the benefit of attendance of appropriate officials at its meetings, including representatives from internal audit, external audit and finance?	Yes	Internal Audit are in attendance at all meetings. External audit and other 'appropriate officials' attend when required.
Internal control		
Does the committee consider the findings of annual reviews by internal audit and others, on the effectiveness of the arrangements for risk management, control and governance?	Yes	Risk is part of the internal audit programme each year. The Governance statement supported by Director assurance letters outline the risk management system.
Does the committee consider the findings of reviews on the effectiveness of the system of internal control?	Yes	Internal and external audit reports refer to internal controls.
Does the committee have responsibility for review of the draft governance statement and does it consider it separately from the accounts?	Yes	Paper to June Audit Committee with draft Governance Statement and letter from each Director to Accountable Officer.
Does the committee consider how accurate and meaningful the governance statement is?	Yes	As above.

Does the committee satisfy itself that the arrangements for risk management, control and governance have operated effectively throughout the reporting period?	Yes	As above.
Has the committee considered how it should coordinate with other committees that may have responsibility for risk management and corporate governance?	Yes	Each governance committee reviews the risks it owns and considers internal audit reports in their area.
Has the committee satisfied itself that the body has adopted appropriate arrangements to counter and deal with fraud?	Yes	Counter fraud update paper received at most meetings. November meeting had presentation from Counter Fraud Services.
Has the committee been made aware of the role of risk management in the preparation of the internal audit plan?	Yes	Areas for review are linked to Board's risk register.
Does the committee's terms of reference include oversight of the risk management process?	Yes	
Does the committee consider assurances provided by senior staff?	Yes	Letters of assurance from the Director for each Directorate are provided as part of the Governance Statement on an annual basis.
Does the committee receive and consider stewardship reports from senior staff in key business areas such as Finance, HR and ICT?	Yes	As above.
Financial reporting and regulatory matters		
Is the committee's role in the consideration of the annual accounts clearly defined?	Yes	
Does the committee consider, as appropriate:		In May 2022 the Committee considered an Audit Scotland best practice document on related party transactions and approved enhanced disclosures in the 22/23 accounts.
<ul style="list-style-type: none"> • the suitability of accounting policies and treatments 	Yes	
<ul style="list-style-type: none"> • major judgements made 	Yes	
<ul style="list-style-type: none"> • large write-offs 	Yes	
<ul style="list-style-type: none"> • changes in accounting treatment 	Yes	
<ul style="list-style-type: none"> • the reasonableness of accounting estimates 	Yes	
<ul style="list-style-type: none"> • the narrative aspects of reporting? 	Yes	

Is a committee meeting scheduled to receive the external auditor's report to those charged with governance including a discussion of proposed adjustments to the accounts and other issues arising from the audit?	Yes	Annually at the June meeting.
Does the committee review management's letter of representation?	Yes	Annually at the June meeting.
Does the committee gain an understanding of management's procedures for preparing the body's annual accounts?	Yes	NHS Scotland 2021-22 end-year process letter to Directors of Finance provided to Audit & Risk Committee.
Does the committee have a mechanism to keep it aware of topical legal and regulatory issues?	Yes	Audit Scotland updates.
Internal audit		
Does the Head of Internal Audit attend meetings of the committee?	Yes	
Does the committee consider, annually and in detail, the internal audit plan including consideration of whether the scope of internal audit work addresses the body's significant risks?	Yes	Audit Committee held a workshop with internal auditors to discuss in detail prior to formal Audit & Risk Committee meeting.
Does internal audit have a direct reporting line, if required, to the committee?	Yes	Chief Internal Auditor meets with the Audit Committee before each meeting, without the presence of management.
As well as an annual report from the Head of Internal Audit, does the committee receive progress reports from internal audit?	Yes	Each meeting.
Are outputs from follow-up audits by internal audit monitored by the committee and does the committee consider the adequacy of implementation of recommendations?	Yes	Twice yearly follow-up reports by internal auditors are received by the Audit Committee. A list of overdue actions is presented to the Corporate Management Team on a quarterly basis.
If considered necessary, is the committee chair able to hold private discussions with the Head of Internal Audit?	Yes	A pre-meeting between Committee members and Auditors takes place prior to each Committee meeting.
Is there appropriate co-operation between the internal and external auditors?	Yes	
Does the committee review the adequacy of internal audit staffing and other resources?	Yes	Re-tender internal audit contract every four years.

Are internal audit performance measures monitored by the committee?	Yes	Included as part of reporting
Has the committee considered the information it wishes to receive from internal audit?	Yes	
Has the committee considered formal terms of reference defining internal audit's objectives, responsibilities, authority and reporting lines?	Yes	Internal Audit Charter received by Committee on an annual basis.
External audit		
Does the external audit representative attend meetings of the committee?	Yes	
Do the external auditors present and discuss their audit plans and strategy with the committee (recognising the statutory duties of external audit)?	Yes	Report to March Audit Committee due to cancellation of January meeting.
Does the committee chair hold periodic private discussions with the external auditor?	Yes	Before each Audit Committee meeting.
Does the committee review the external auditor's annual report to those charged with governance?	Yes	At June meeting.
Does the committee ensure that officials are monitoring action taken to implement external audit recommendations?	Yes	Followed up each year by external audit.
Are reports on the work of external audit presented to the Audit and Assurance Committee?	Yes	Report to those charged with Governance received each June.
Does the committee assess the performance of external audit?	Yes	
Does the committee consider the external audit fee?	Yes	Within the external audit plan.
Administration		
Does the committee have a designated secretariat?	Yes	
Are agenda papers circulated in advance of meetings to allow adequate preparation by committee members and attendees?	Yes	At least a week before the meeting.
Do reports to the committee communicate relevant information at the right frequency, time, and in a format that is effective.	Yes	
Does the committee issue guidelines and/or a pro forma concerning the	Yes	Internal and external audit reports do not require front cover. Other papers in Board Committee format.

format and content of the papers to be presented?		
Are minutes prepared and circulated promptly to the appropriate people, including all members of the Board?	Yes	Key issues reported to Board following committee, prior to approved minutes going to Board.
Is a report on matters arising presented or does the Chair raise them at the committee's next meeting?	Yes	A formal 'matters arising' report is received at each meeting.
Do action points indicate who is to perform what and by when?	Yes	As above
Does the committee provide an effective annual report on its own activities?	Yes	Annual report considered by Committee and presented to Board as part of the annual assurance process.
Overall		
Does the committee effectively contribute to the overall control environment of the organisation?	Yes	
Are there any areas where the committee could improve upon its current level of effectiveness?	Yes	Always looking to improve. Consideration of procurement assurance a recent example
Does the committee seek feedback on its performance from the Board and Accountable Officer?	Yes	

Assurance Mapping (Review of papers submitted against the Audit and Risk Committee Remit 2022)

Remit: To provide assurance to NHS Board on corporate governance and financial probity.

Duties as noted in Terms of Reference	11 May 22	23 Jun 22	27 Jun 22	23 Nov 22	15 Mar 23
Committee will review the overall Internal Control arrangements of the Board and make recommendations to the Board regarding signing of the Governance Statement, having received assurance from the Clinical Governance, Staff Governance, Information Governance and other relevant Committees. Specifically it will:					
Receive a regular review of the operational effectiveness of the internal audit function.	Internal audit progress report Audit Report - Diagnostic Capacity	Internal Audit Annual Report & Opinion 2021/22 Internal audit progress report Audit Reports – Consultant Job Planning Redesign of Unscheduled Care Compliance with Policies & Procedures Pharmacy – Operational Controls		Assurance and governance arrangements for Internal Audit Reports Appointment of Internal Auditor proposal post procurement process Internal audit progress report Internal Audit Actions Follow Up Report Audit Reports – Property Transaction Monitoring Financial Controls – Endowment Funds PMO(Part 1) Catering Review Internal Audit Advisory Report-Caring for Ayrshire Preparations Integration Joint Boards (x3) Internal Audit Reports and Plans	Internal Audit Plan 2023/24 Internal audit progress report Audit Reports – Risk Management RecruitmentReview of PMO (Part 2) Microbiology Point of Care Testing Internal Audit Advisory Report- Organisational Culture Quality & Cost Improvement
Monitor the internal and external audit programme, receiving reports, overseeing and reviewing action taken by the Chief Executive on audit recommendations and reporting to the Board.					

Assurance Mapping (Review of papers submitted against the Audit and Risk Committee Remit 2022)

Remit: To provide assurance to NHS Board on corporate governance and financial probity.

Duties as noted in Terms of Reference	11 May 22	23 Jun 22	27 Jun 22	23 Nov 22	15 Mar 23
Receive reports from the Chief Executive and/or Executive Director of Finance in relation to formal audit reports and proactive as well as reactive counter fraud work.	Patient Exemption Checking - Fraud	Counter Fraud Update Report		Presentation & Annual Report from Head of Counter Fraud Services, NSS Counter Fraud Liaison Report	Counter Fraud Update Report
Receive regular external audit reports, in particular any annual report or management letters relating to certification of the Board's statutory annual accounts.	National Finance System Assurance Report Audit Scotland Technical Bulletin Proposed External Auditors for 2022/23 to 2026/27 Good practice note on disclosing information on related parties		National IT Services Audit Report NSS Practitioner Services Audit Report External Auditor Letter of Representation External Auditor Annual Report	Audit Scotland Reports for information- National Fraud Initiative in Scotland 2022 Scotland's financial response to COVID-19 Integration Joint Boards: Financial Analysis 2020/21	External Audit Plan 2022/23 Presentation from Audit Scotland covering NHS in Scotland 2022 Audit
Hold meetings with the external and internal auditors, if necessary, to discuss their annual report, the scope of their audit examination and any matters which the External Auditor wishes to discuss, without Executive Board Directors present.	DoF meets with internal auditors on a regular basis and ARC committee members hold a pre-meet with auditors before each committee meeting.				
Receive assurance from other governance committees on actions by management to remedy weaknesses or other criticisms of the Board's systems made by the internal or external Audit.	Progress update on Procurement Audit from management		Governance Statement From Chief Executive and Supporting Letters from Executive	Progress update on Procurement Audit from management	

Assurance Mapping (Review of papers submitted against the Audit and Risk Committee Remit 2022)

Remit: To provide assurance to NHS Board on corporate governance and financial probity.

Duties as noted in Terms of Reference	11 May 22	23 Jun 22	27 Jun 22	23 Nov 22	15 Mar 23
Review risk management arrangements, receive corporate risks related to the Audit & Risk Committee at least twice a year and receive the Risk Management Annual Report.		Strategic Risk Register		Strategic Risk Register	Strategic Risk Register
Oversee the financial reporting process to ensure balance, transparency and integrity of published financial information.	Related Party Disclosures for NHS AA Tender Waivers & Exception Report		Statutory Annual Accounts for approval to submit to Board ARC Statement of significant issues Annual audit assurance statement to Board Payment Verification Annual report	Tender Waivers & Exception Report	Tender Waivers & Exception Report
Receive annual reports and quarterly updates from the sub-committees established by the NHS Audit and Risk Committee in order to provide assurance and accountability.	No Sub Committees were established by ARC during year				
Review any proposed changes to the Standing Orders, Scheme of Delegation and Standing Financial Instructions	Code of Corporate Governance Register of Gifts, hospitality and interests				Annual review of TOR

Audit and Risk Committee Reporting to NHS A&A Board 2022

Reporting Duties	11 May 22	23 Jun 22	27 Jun 22	23 Nov 22	18 Jan 23 (cancelled)	15 Mar 23
Reporting action to the NHSAA Board	<ul style="list-style-type: none"> Internal Audit Report – Diagnostic Capacity Internal Audit Update – Procurement Change of External Audit from Deloitte to Audit Scotland for the period 2022/23 to 2026/27 Code of Corporate Governance Update Update on register of Gifts, hospitality and interests External audit assurance report on National Finance System 	<ul style="list-style-type: none"> Internal Audit reporting Internal Audit Annual Report and Opinion for 2021/22 Strategic Risk Register 	<ul style="list-style-type: none"> Service audits on IT and Practitioner Services Payment verification local annual report Governance statement and supporting letters Annual accounts for 2021/22 Annual audit assurance statement 	<ul style="list-style-type: none"> Internal Audit Progress Update Update from the Head of Counter Fraud Services Internal Audit advisory review on Caring for Ayrshire Internal audit reports for 2021/22 and plans for 2022/23 presented by Chief Auditors from the East, North and South integration Joint Boards Strategic Risk Register Internal audit tender process 		<ul style="list-style-type: none"> Internal audit progress update External audit plan for 2022/23 Revised committee terms of reference and internal audit plan for 2023-24 NHS in Scotland 2022 presentation from Audit Scotland Strategic Risk Register
Confirmed that these were brought to the NHSAA Board	Y	Y	Y	Y		Y