

## AGENDA

### A MEETING OF THE NHS FIFE AUDIT & RISK COMMITTEE WILL BE HELD ON THURSDAY 20 JUNE 2024 FROM 2PM TO 4PM VIA MS TEAMS

*Note: There will be a pre meeting of Non-Executive Members only at 1.30pm*

**Alastair Grant**  
Chair

		<i>Purpose</i>	
14:00	1. Apologies for Absence <b>(AG)</b>		
	2. Declaration of Members' Interests <b>(AG)</b>		
	3. Minutes of Previous Meeting held on Thursday 16 May 2024 <b>(AG)</b>	<b>(approval)</b>	(enc)
	4. Matters Arising / Action List <b>(AG)</b>	<b>(assurance)</b>	(enc)
14:10	<b>5. ANNUAL ACCOUNTS</b>		
	<b>Assurance &amp; Annual Reports</b>		
	5.1 Final Audit & Risk Committee Annual Assurance Statement 2023/24 <b>(AG)</b>	<b>(assurance)</b>	(enc)
	5.2 Committee & Directors' Annual Assurances for 2023/24 <b>(GM)</b>	<b>(assurance)</b>	(enc)
	<ul style="list-style-type: none"> <li>▪ Clinical Governance Committee</li> <li>▪ Finance, Performance &amp; Resources Committee</li> <li>▪ Public Health &amp; Wellbeing Committee</li> <li>▪ Remuneration Committee</li> <li>▪ Staff Governance Committee</li> <li>▪ Executive Directors' Assurance Letters</li> </ul>		
	5.3 Letter from Chief Officer - Fife Integration Joint Board <b>(GM)</b>	<b>(assurance)</b>	(enc)
	5.4 Internal Audit Annual Report 2023/24 <b>(JL)</b>	<b>(approval)</b>	(enc)
	5.5 Service Auditor Reports on Third Party Services <b>(KB)</b>	<b>(assurance)</b>	(enc)
	5.6 Draft External Annual Audit Report (including ISA 260) 2023/24 <b>(CB)</b>	<b>(assurance)</b>	(enc)
	5.7 Draft Letter of Representation <b>(CB)</b>	<b>(assurance)</b>	(verbal)
	<b>NHS Fife Annual Accounts 2023/24 &amp; Governance Statement</b>		
	5.8 Governance Statement <b>(CP)</b>	<b>(assurance)</b>	(enc)
	5.9 NHS Fife Annual Accounts for the Year Ended 31 March 2024 <b>(MM)</b>	<b>(assurance &amp; endorsement)</b>	(enc)
	5.10 Annual Assurance Statement to the NHS Fife Board 2023/24 <b>(AG)</b>	<b>(assurance &amp; discussion)</b>	(enc)

## **NHS Fife Patients Funds Accounts 2023/24**

- 5.11 Patients' Private Funds – Receipts and Payments Accounts 2023/24 & Audit Report **(KB/MM/A Mitchell)** **(assurance & endorsement)** (enc)

*Under the terms of the Public Finance & Accountability (Scotland) Act 2000, the Board is not permitted to make the Accounts publicly available prior to the Audited Accounts being formally laid before Parliament. These papers are therefore not included in this pack.*

15:45 **6. GOVERNANCE MATTERS**

- 6.1 Delivery of Annual Workplan 2024/25 **(GM)** **(assurance)** (enc)

**7. ESCALATION OF ISSUES TO NHS FIFE BOARD**

- 7.1 Chair's comments on the Minutes / Any other matters for escalation to NHS Fife Board (verbal)

**8. ANY OTHER BUSINESS**

Date of Next Meeting: **Thursday 12 September 2024 from 2pm - 4pm** via MS Teams

## **Fife NHS Board**

### **Unconfirmed**

## **MINUTE OF THE AUDIT & RISK COMMITTEE MEETING HELD ON THURSDAY 16 MAY 2024 AT 2PM VIA MS TEAMS**

### **Present:**

Alastair Grant, Non-Executive Member (Chair)  
Anne Haston, Non-Executive Member  
Aileen Lawrie, Non-Executive Member  
Kirstie Macdonald, Non-Executive Member

### **In Attendance:**

Kevin Booth, Head of Financial Services & Procurement  
Andy Brown, Principal Auditor  
Chris Brown, Head of Public Sector Audit (UK), Azets  
Barry Hudson, Regional Audit Manager  
Jocelyn Lyall, Chief Internal Auditor  
Dr Gillian MacIntosh, Head of Corporate Governance & Board Secretary  
Margo McGurk, Director of Finance & Strategy  
Carol Potter, Chief Executive  
Dr Shirley-Anne Savage, Associate Director of Risk & Professional Standards  
Hazel Thomson, Board Committee Support Officer (Minutes)

### **Chair's Opening Remarks**

The Chair welcomed everyone to the meeting, and advised that, prior to the meeting, members had a training session on the Annual Accounts: Role and Function of the Audit & Risk Committee, presented by Chris Brown, Azets.

The Chair advised that Dr Shirley-Anne Savage has joined the Committee as a regular attendee in her new role as the Associate Director of Risk & Professional Standards.

The NHS Fife MS Teams Meeting Protocol was set out and a reminder given that the meeting is being recorded to aid production of the minutes.

#### **1. Apologies for Absence**

Apologies were received from member Cllr Graeme Downie (Non-Executive Member) and routine attendee Pauline Cumming.

#### **2. Declaration of Members' Interests**

There were no declarations of interest made by members.

### 3. **Minute of the last Meeting held on 14 March 2024**

The minute of the last meeting was **agreed** as an accurate record.

### 4. **Action List / Matters Arising**

The Audit & Risk Committee **noted** the updates and the closed item on the Action List.

## 5. **ANNUAL ACCOUNTS**

### 5.1 **Annual Accounts Preparation Timeline – Follow Up**

The Head of Financial Services & Procurement advised that the papers provide an update to the Annual Accounts preparation timeline, and that the full set of draft Annual Accounts have now been submitted to the external auditors as per the schedule. An explanation was provided on the only action that has not yet been complete, in relation to the provision of the working papers, and assurance was provided that this is more of a continuous process, and these will continue to be submitted to Azets throughout the audit process.

It was highlighted that there was a delay in relation to receiving the pension value calculator from SPPA to calculate pension values for disclosures, and that this was a national issue. Confirmation was provided that the component parts, being the Fife Health Charity Accounts and the Patients' Private Funds, which have been incorporated into the Consolidated Accounts, were provided to their respective auditors (Thomson Cooper) on time and that the assignments for each of these audits is progressing on schedule.

The Committee took **assurance** from the update.

### 5.2 **External Auditors' Annual Accounts Progress Update**

The Head of Azets Public Sector Audit advised that the full set of Annual Accounts were received timeously and were of the required standard. A minor ongoing matter was reported that the Annual Accounts still require to be reconciled to the ledger, to ensure that samples can be taken, and that the issue was escalated prior to the Committee meeting.

The Head of Financial Services advised that this matter was raised at the weekly meeting earlier in the day and that NHSF had requested a meeting with the Auditors for the following day to assist a resolution with this matter.

The Committee took **assurance** from the update.

## 6. **INTERNAL AUDIT**

### 6.1 **Internal Audit Progress Report**

The Regional Audit Manager provided an overview on the work being undertaken, and the completed work, within the progress report. The current capacity challenges were

summarised, and an explanation was provided on the recruitment situation for two key auditor posts that were vacant due to recent staff turnover, and it was advised that following the recent unsuccessful round of recruitment, agreement has been made to recruit two unqualified auditors to a lower band, with the job description currently going through the approvals process. Assurance was provided that the quality of work would not be affected, and the actions in place to mitigate the risk were outlined. It was noted that this risk will form part of the risk assessment for the audit plan in 2024/25, and that the highest risk areas will be prioritised. It was also noted that the 2024/25 audit plan will encompass the reduced capacity and will be achievable.

The Committee noted that the Internal Audit Progress Report provides **reasonable assurance**.

## **6.2 Internal Audit – Follow Up Report on Audit Recommendations 2023/24**

The Principal Auditor reported that progress continues to be made in implementing actions from the audit reports, and that three reports have had their final actions implemented, allowing those to be removed from the Follow Up Report. It was advised that the remaining action, not completed within a year of the date of the report publication, was to revise the NHS Fife Board risk appetite, and assurance was provided that it is expected to be completed by the revised completion date in June 2024. An update was also provided on the Audit Follow Up Protocol which has been updated, with minor changes, including documenting the process, and only reporting actions to the Committee which have been extended longer than one year or are graded as fundamental or significant.

The Committee took **assurance** from the Internal Audit recommendations recorded within the Audit Follow Up system.

The Committee also **approved** the updated Audit Follow Up protocol at Appendix G of the paper.

## **7. RISK**

### **7.1 Corporate Risk Register**

The Director of Finance & Strategy advised that the respective sections of the Corporate Risk Register have been presented to the other Standing Governance Committees at their May 2024 meetings.

It was highlighted that the NHS Fife Board have agreed to further discuss refreshing the risk appetite, to reflect the ongoing operational context and the significant financial challenges currently faced. It was noted that a Board Development Session was held in April 2024, and that a follow up session has been arranged for the end of June 2024, with the intention that the refreshed risk appetite is approved at that session.

The health & inequalities risk was highlighted, and it was advised that no change to the target level is suggested, and that the risk will be reconsidered, to align to the revised risk appetite, given the wider economic pressures within the organisation and the budgetary restraints.

It was reported that a deep dive was carried out at the Clinical Governance Committee March 2024 meeting on the clinical outcomes risk, and that the Risk & Opportunities Group are preparing a proposal on either closing, revising or replacing this risk.

It was noted that the whole system capacity risk is being reconsidered, with discussions ongoing.

In terms of the finance risks, it was reported that the financial position for 2023/24 is with the external auditors for review as part of the annual accounts process, and it is expected that this will be signed off by the June 2024 deadline. An overview was provided on the financial position, which remains significantly challenging, and is a key objective of the Re-form, Transform, Perform workstream.

Following questions from the Committee it was advised that the findings on the refresh of the Organisational Learning workstream will be summarised and provided to the NHS Fife Board Development Session on 25 June 2024, with an update on next steps for that group.

Following a question in relation to cyber resilience, it was advised that NHS Fife is subject to a number of external annual reviews on the control environment across all of our information systems, including cyber resilience and cyber controls. It was noted that in 2023/24 NHS Fife improved significantly in this area. It was reported that benchmarking will be carried out in terms of control processes, which be overseen by the Information Governance & Security Steering Group.

The Committee took a **“reasonable” level of assurance** that, all actions, within the control of the organisation, are being taken to mitigate the risks as far as is possible to do so.

## **7.2 Draft Annual Risk Management Report 2023/24**

The Director of Finance & Strategy spoke to this item and highlighted the key points from the report. It was advised that during 2023/24 continued advice and support from the internal audit team was taken in terms of embedding the risk management arrangements, and that the engagement is reflected within the Internal Controls Evaluation Report for 2023/24. It was noted that further work will be carried out to enhance the risk management arrangements.

It was reported that the Risk Management Framework was approved by NHS Fife Board in September 2023, and that it reflects the improvement work that has been embedded. It was explained that, following a review of the Risk Management Policy, it was identified that there was considerable duplication and overlap with the content of the Framework, and agreement was made to remove the policy, enabling easier engagement and guidance for staff. It was noted that the Framework will be revised following the refresh of the risk appetite by the Board. The second stage review of the risk appetite statement will link into the Re-form, Transform & Perform work.

The Risks & Opportunities Group were commended on being instrumental in progressing some of the key developments and engaging with key stakeholders across the organisation throughout their work, to date.

It was advised that the NHS Fife has a more formal approach to recognise the complexity of the corporate risks, and that the maturity of discussion is now in place. It was noted that reviewing risks too often does not necessarily provide new information.

An updated was provided on the assurance principles work that is being undertaken in terms of levels of assurance.

The Committee took **assurance** from the report.

### **7.3 Risk Management Key Performance Indicators 2023/24**

The Associate Director of Risk & Professional Standards provided an overview on the graphs within appendix 1. It was advised that there are a number of risks open, which have reached the risk target rating, and that those risks are being reviewed to consider whether they can be closed. It was also advised that work is underway to review older risks, and identify if they still remain a risk, given their extended timeframe of existence.

A request was made for regular updates on improvement and developments to be provided to the Committee.

The Committee took **assurance** from the update provided.

### **7.4 Risks & Opportunities Group Annual Statement of Assurance 2023/24**

The Associate Director of Risk & Professional Standards provided an overview of the coverage of the statement, noting the feedback received from the self-assessment that was carried out.

Discussion took place on membership, and it was advised that there is a lack of clinical input. Suggestion was made to add a representative from midwifery to the group. There was further comment about formalising the relationship of the Group to the Board. It was advised that any changes to the membership and the Group's place in the governance structure would be considered through the Executive Directors' Group in the first instance. It was questioned how the group could be strengthened and attendance encouraged. The Associate Director of Risk & Professional Standards agreed to take this forward as an action.

**Action: Associate Director of Risk & Professional Standards**

The Committee took **assurance** from the report, and agreed any actions from the annual report would first be presented to the Executive Directors' Group for review.

## **8. GOVERNANCE MATTERS**

### **8.1 Update to Scheme of Delegation**

The Head of Financial Services & Procurement explained the amendment made to the levels of authorisation within the Scheme of Delegation, along with the reasons behind and the anticipated benefits to the Boards grip and control process. It was noted that the material change will be reflected in the updated Code of Corporate Governance, as well as the Financial Operating Procedures to ensure it is robustly followed.

The Committee took **assurance** from the planned amendment to the delegated authority to authorise orders and commit expenditure as contained within the Code of Corporate Governance.

## **8.2 Annual Review of Code of Corporate Governance**

The Board Secretary reported that the Code of Corporate Governance has been fully reviewed, and that a summary of the main changes is tracked within the document. It was highlighted that there has been remit changes to the Terms of Reference for each Standing Governance Committee, a change to the Scheme of Delegation as detailed in the previous agenda item, and other small textual amendments to bring the document up to date.

The Committee **recommended approval** to the Board of the updated Code, subject to members' comments regarding any further amendments necessary.

## **8.3 Draft Audit & Risk Committee Annual Statement of Assurance 2023/24**

The Board Secretary reported that the Draft Audit & Risk Committee Annual Statement of Assurance 2023/24 will come formally with the Annual Accounts at the next Committee meeting in June 2024, and the current draft provides a summary of activity over the previous year. Members were encouraged to send any comments or additions to the Board Secretary by email, in order that these can be reflected in the final draft.

The Committee took **assurance** and **approved** the Annual Statement of Assurance, subject to members' comments regarding any amendments necessary.

## **8.4 Draft Governance Statement**

The Board Secretary advised that the draft Governance Statement will be included within the Annual Accounts as part of the front-end narrative. The text seeks to address the content requirements detailed within the Scottish Public Finance Manual and the Accounts Manual.

It was advised that a review of the achievements from the first year of the Population Health & Wellbeing Strategy is included within the statement. An overview was provided on the disclosure that is included, in relation to an information governance & security incident that received Information Commissioner scrutiny within the reporting year. Assurance was provided that work has been carried out to strengthen the process, with an action plan now in place. An update on the action plan will be provided to the Information Governance & Security Group and the Clinical Governance Committee in due course.



The Committee **reviewed** the draft Governance Statement and were welcomed to provide any comments on its content as required. A further version will come back to the Committee for formal approval with the annual financial statements.

#### **8.5 Losses & Special Payments Quarter 4**

The Head of Financial Services & Procurement presented the NHS Fife Board's losses & special payments for quarter 4 and highlighted that there was a reduction in losses & special payments compared to the previous quarter, as a result of a decrease in clinical ex-gratia payments. An overview was provided on the quarterly analytical review carried out to identify any developing trends. It was noted that the non-clinical ex-gratia payments had increased in the quarter whilst the losses and special payments excluding ex-gratia payments had increased in the quarter following the year end debtors review process.

The year end position which will be included in the Boards return to Scottish Government as part of the Annual Accounts process showed a decrease in both the number of reports along with the total cost in comparison to the 2022/23 report.

It was highlighted that a number of graphs were included within the paper to provide additional assurance to the Committee on the historical trends across clinical ex-gratia, non-clinical ex-gratia and all other payments.

It was advised that the Organisational Learning review will consider how to capture and report the clinical or operational learnings from any ex-gratia payments, along with the financial consequences, for that overall triangulation.

The Committee took **assurance** from the report.

#### **8.6 Procurement Tender Waivers Compliance Quarter 4**

The Head of Financial Services & Procurement reported that the paper provides assurance that the appropriate application for any procurement waivers of competitive tenders were correctly followed in quarter 4. It was advised that there were three contracts, above £50k, that were awarded across the board, and that none of these were subject to a waiver of competitive tender. It was noted that there was a significant reduction in 2023/24 with only two waivers of competitive tender awarded to a value of just over £1m, compared to the twelve waivers awarded the previous year. It was advised that this reduction and the continued tightly controlled process in relation to the approval of any waivers of competitive tender has provided the NHS Fife Board with less exposure to any potential future challenge.

The Committee took **assurance** that the Procurement process for the waiver of competitive tenders was correctly applied in the period.

#### **8.7 Delivery of Annual Workplan 2023/24**

It was advised that the final version of the Risk Management Framework has been deferred until the risk appetite work is complete. The Counter Fraud Standards Annual assessment was also deferred, and the challenges with the timescale were outlined.

It was advised that Counter Fraud Standards had been consulted and are content to receive the assessment in quarter 1 in 2024/25.

The Committee took **assurance** from the tracked workplan.

**9. ESCALATION OF ISSUES TO NHS FIFE BOARD**

There were no issues to highlight to the Board.

**10. ANY OTHER BUSINESS**

There was no other business.

**Date of Next Meeting (Annual Accounts):** Thursday 20 June 2024 from 2pm - 4pm via MS Teams

<b>KEY:</b>	Deadline passed / urgent
	In progress / on hold
	Closed

## AUDIT & RISK COMMITTEE – ACTION LIST

Meeting Date: Thursday 20 June 2024



NO.	DATE OF MEETING	AGENDA ITEM / TOPIC	ACTION	LEAD	COMMENTS / PROGRESS	RAG
1.	31/08/23	<b>National Risk Management System</b>	Exploratory discussions are ongoing at a national level around procurement of risk management systems. Currently, the local preference is for Datix Cloud IQ. The outcome of national discussions is awaited.	<b>SAS</b>	17/03/22 - A business case is being developed in April 2022 for NHS Fife, and the preferred upgrade package is Datix Cloud IQ.  A verbal update was provided at the September 2022 meeting.	On hold - An update will be brought back to the Committee on developments as the business case is finalised.
2.	13/12/23	<b>October 2023 Risk Management Development Session Outputs</b>	To add specific actions from the session to the Committee action list.	<b>Chair</b>	Complete.  M McGurk arranged for a further Board Development session on risk.	July 2024
3.	16/05/24	<b>Risks &amp; Opportunities Group Annual Statement of Assurance 2023/24</b>	To consider how the group could be strengthened, and attendance encouraged.	<b>SAS</b>	Under consideration, and work is underway.	July 2024

**AUDIT & RISK COMMITTEE**  
**ANNUAL WORKPLAN 2024 / 2025**

<b>Governance – General</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Minutes of Previous Meetings	<b>Chair</b>	✓	✓	✓	✓	✓
Action Plan	<b>Chair</b>	✓	✓	✓	✓	✓
Escalation of Issues to NHS Board	<b>Chair</b>	✓	✓	✓	✓	✓
<b>Governance Matters</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Audit Scotland Technical Bulletin	<b>Head of Financial Services</b>		Deferred to next mtg	✓ 2024/1 & 2024/2	✓ 2024/3	✓ 2024/4
Annual Assurance Statement 2023/24	<b>Board Secretary</b>	✓ Draft	✓ Final			
Annual Assurance Statements from Standing Committees 2023/24	<b>Board Secretary</b>		✓			
Annual Review of Code of Corporate Governance	<b>Board Secretary</b>	✓				
Committee Self-Assessment	<b>Board Secretary</b>					✓
Corporate Calendar / Committee Dates 2025/26	<b>Board Secretary</b>			✓		
Delivery of Annual Workplan 2024/25	<b>Director of Finance &amp; Strategy</b>	✓	✓	✓	✓	✓
Financial Operating Procedures Review	<b>Head of Financial Services</b>	(Two yearly review. Next review due December 2025)				
Governance Statement	<b>Director of Finance &amp; Strategy</b>	✓ Draft	✓ Final			
IJB Annual Assurance Statement 2023/24	<b>Board Secretary</b>		✓ Letter	✓ TBC		
Internal Audit Review of Property Transactions Report 2023/24	<b>Internal Audit</b>			✓ TBC		

<b>Governance Matters (cont.)</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Losses & Special Payments	<b>Head of Financial Services</b>	✓		✓	✓	✓
Procurement Tender Waivers Compliance 2024/25	<b>Head of Financial Services</b>	✓ Q4		✓	✓	✓
Review of Annual Workplan 2025/26	<b>Board Secretary</b>				✓ Draft	✓ Approval
Review of Terms of Reference	<b>Board Secretary</b>					✓ Approval
<b>Risk</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Annual Risk Management Report 2023/24	<b>Risk Manager</b>	✓ Draft	Deferred to next mtg to allow risk appetite work to be completed	✓ Final		
Corporate Risk Register	<b>Director of Finance &amp; Strategy/Risk Manager</b>	✓	Removed	✓	✓	✓
Risk Management Key Performance Indicators 2023/24	<b>Risk Manager</b>	✓ 2023/24		✓		
Risk Management Strategic Framework	<b>Risk Manager</b>	On hold until risk appetite work is complete				
Risks & Opportunities Group Progress Report	<b>Risk Manager</b>	✓ Annual Statement of Assurance		✓	✓	✓
<b>Governance – Internal Audit</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
External Quality Assessment (5 yearly)	<b>Internal Audit</b>					✓
FTF Shared Service Agreement / Service Specification	<b>Internal Audit</b>				✓	
Internal Audit Progress Report	<b>Internal Audit</b>	✓		✓	✓	✓
Internal Audit Annual Plan 2024/25	<b>Internal Audit</b>		Deferred to next mtg	✓ Final		
Internal Audit Annual Report 2023/24	<b>Internal Audit</b>		✓			

<b>Governance – Internal Audit (cont.)</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Internal Audit – Follow Up Report on Audit Recommendations 2023/24	<b>Internal Audit</b>	✓		✓	✓	✓
Internal Audit Framework	<b>Chief Internal Auditor</b>					✓
Internal Controls Evaluation Report 2023/24	<b>Internal Audit</b>				✓	
<b>Governance – External Audit</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Annual Audit Plan 2023/24	<b>External Audit</b>				✓	
External Audit – Follow Up Report on Audit Recommendations	<b>Director of Finance &amp; Strategy</b>					✓
Patients’ Private Funds - Audit Planning Memorandum	<b>Head of Financial Services</b>					✓
Service Auditor Reports on Third Party Services	<b>Head of Financial Services</b>		✓			
<b>Annual Accounts</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Annual Accounts Preparation Timeline	<b>Head of Financial Services</b>	✓ Follow Up				✓ Initial
External Auditors Annual Accounts Progress Update	<b>External Auditor</b>	✓				✓
Annual Accounts & Financial Statements 2023/24	<b>Director of Finance &amp; Strategy / External Audit</b>		✓			
Annual Audit Report 2023/24	<b>External Audit</b>		✓			
Letter of Representation 2023/24	<b>Director of Finance &amp; Strategy / External Audit</b>		✓			
Patients’ Funds Accounts 2023/24	<b>Head of Financial Services</b>		✓			
Annual Statement of Assurance to the NHS Board 2023/24	<b>Board Secretary</b>		✓			
<b>Counter Fraud</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Counter Fraud Service – Quarterly Report (Alerts & Referrals)	<b>Head of Financial Services</b>	Private Session		Private Session	Private Session	Private Session

<b>Counter Fraud (cont.)</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Counter Fraud Standards Assessment	<b>Head of Financial Services</b>	Private Session				Private Session
Counter Fraud Action Plan 2024/25	<b>Head of Financial Services</b>			Private Session		
Counter Fraud Annual Report 2023/24	<b>Head of Financial Services</b>	Deferred	Deferred	Private Session		
<b>Adhoc</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Private Meeting with Internal / External Auditors	<b>Committee</b>			Private Session		Private Session
Appointment of Patients' Private Funds Auditor	<b>Director of Finance &amp; Strategy</b>	<b>As required</b>				
Legal & regulatory updates (e.g. Audit Scotland reports etc.)	<b>Head of Financial Services</b>					
Progress on National Fraud Initiative (NFI)	<b>Head of Financial Services</b>				✓	
<b>Additional Agenda Items (Not on the Workplan e.g. Actions from Committee)</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Update to Scheme of Delegation	<b>Head of Financial Services</b>	✓				
<b>Training Sessions Delivered</b>						
	<b>Lead</b>	<b>16/05/24</b>	<b>20/06/24</b>	<b>12/09/24</b>	<b>12/12/24</b>	<b>13/03/25</b>
Members' Training Session – the Annual Accounts: The Role & Function of the Audit & Risk Committee	<b>External Auditors</b>	✓				