

NHS Ayrshire & Arran



Meeting:	Ayrshire and Arran NHS Board
Meeting date:	Monday 1 February 2021
Title:	Audit and Risk Committee meeting on 20 January 2020 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.

- The draft internal audit plan for 2021/22 set out the work which could be achieved in the first quarter of the year. General themes for the remainder of the year were outlined with an acknowledgement that the plan needed to be flexible to reflect the demands placed on the Board and its staff by the Covid pandemic. The auditor confirmed that appropriate internal audit work would be

carried out to allow them to provide assurance at the end of the year. It was proposed that the Board would approve the plan in March following internal consultation, on this basis, and that the Audit and Risk Committee would be delegated to approve detailed elements of the plan as long as it remained within the original framework.

- An Internal Audit review of 'Temporary Governance Arrangements in response to the Covid-19 pandemic' had been carried out and provided the Committee with a high level of assurance that the Board had put suitable structures in place and that decisions had been well documented. The Chair of the Committee asked that this report be circulated to all Board members for information.
- The external auditor presented the plan for the audit of the 2020/21 annual accounts, noting that no difficulties were anticipated at present in presenting the annual accounts audit report to the Board in June.
- Discussion took place about additional information and assurance which could be provided to the Committee about the procurement processes in place and circumstances reported to the Audit and Risk Committee for the requirement to waive the Board's normal tender process. An internal audit review of this area was suggested for 2021/22.
- The Terms of Reference for the Committee were reviewed. No amendments were requested.
- The process for the completion and review of the Committee's annual self-assessment checklist was agreed.

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.