

Audit Committee Assurance Report to Grampian NHS Board

Purpose of Report

This report is to provide assurance to the Grampian NHS Board that an appropriate system of internal control is in place to ensure that:

- 1.1 Business is conducted effectively and in accordance with the law and proper standards;
- 1.2 Public money is safeguarded and properly accounted for;
- 1.3 Financial Statements are prepared timeously, and give a true and fair view of the financial position of the Board for the period in question; and
- 1.4 Reasonable steps are taken to prevent and detect fraud and other irregularities.

Recommendation

The Board is asked to note the following key points and assurances discussed by the Audit Committee at the meeting on 20 April 2021.

1. Practitioner Services - National Service Audit Reports

The Committee received another update from Mr Kidd, Assistant Director of Finance, on progress with the action plan agreed by NHS National Services Scotland (NSS) to address the qualification on the 2019/20 service audit reports for Payments to Practitioners and National IT services. A recent letter from Ms Carolyn Low, Director of Finance for NSS, confirmed that final testing is underway and Boards should receive a copy of the final reports for 2020/21 following consideration by the NSS Audit and Risk Committee on 26th May. Members welcomed the continued contact from NSS but noted concern that there was still no specific detail regarding progress against each of the findings from the 2019/20 audit reports and asked Mr Kidd to continue to pursue this issue with NSS management.

2. Annual Internal Audit Plan 2021/22

The Committee approved the Internal Audit Programme for 2021/22. Members received a briefing on the methodology and consultation process used to develop the plan and how the areas of audit activity relate to key organisational risks and corporate objectives. The plan incorporates the opportunity to flex time as appropriate to deal with emerging issues and includes an allocation of audit time earmarked to support joint working with the Integration Joint Boards. The nature and scope of each audit review in this category will be agreed jointly between the IJB's and the NHS Grampian Audit Committee.

3. Audit Scotland: NHS in Scotland 2020 report

The Committee considered a paper from Mr Gray, Director of Finance, outlining the key messages set out in Audit Scotland's annual overview report, NHS in Scotland 2020. Members noted that the findings reflect the situation at January 2021 and the Scottish Government and NHS in Scotland's response to Covid-19 continues to develop as the pandemic progresses and policy and guidance are updated frequently. Audit Scotland plan to consider the longer-term impact of Covid-19 in their NHS in Scotland 2021 report. Mr Gray's report also updated the Committee on NHS Grampian's response to the three recommendations relevant to NHS Boards, specifically arrangements for regular monitoring of the effectiveness of measures to support staff health and wellbeing, initiatives to gauge the health impact on patients and publication of information on clinical performance.

4. GP Sustainability Loan Scheme

The Committee received an update on the GP Sustainability Loan Scheme from Mr Kidd, Assistant Director of Finance. Members noted that NHS Grampian has now made its first loan to a local practice under the scheme which was introduced as part of the National Code of Practice for GP Premises, in November 2017. The scheme allows all GP contractors who own their premises to receive a GP Sustainability loan from their Health Board in order to increase the stability of the practice and increase the incentive of being a partner in a practice which owns its premises.

Matters referred to other Board sub-Committees

None

Conclusion

The topical governance matters considered by the Audit Committee are a key source of assurance for the Board on the effectiveness of our management processes and internal control environment.

Mr Sandy Riddell
Chair
Audit Committee

Attachment: 1. Agenda of meeting of Audit Committee held on 20 April 2021.

NHS GRAMPIAN (NHSG)
Meeting of the Audit Committee
Tuesday 20 April 2021, 11.00 - 12.30
MS TEAMS

*Members should be aware that their names will be listed in the Minutes
which will be publicised on the NHSG Website*

AGENDA

Approx Timing	No	Item	Lead	Ref	Noting/ Decision
1100	1	Apologies	SR	#	
1103	2	Minutes of the Meeting held on Tuesday 16 February 2021	SR	*	D
1105	3	Matters Arising			
	3.1	Action Log of 16 February 2021	SR	*	D
	3.2	Any Other Matters Arising	SR	#	D
1115	4	Internal Audit			
	4.1	Progress Report	PWC	*	N
	4.2	Internal Audit Plan 2021/22	PWC	*	D
11.45	5	Governance			
	5.1	Board Governance arrangements update	AG	*	N
	5.2	Primary Care Contractor services including NHS National Services Scotland Audit Reports	GK	*	N
	5.3	Counter Fraud Progress Report	GK	*	N
	5.4	Single Tender Register	GK	*	N
12.00	6	Audit Scotland Report : NHS in Scotland 2020	AG	*	N
12.10	7	Annual Report and Accounts			
	7.1	Governance Statement Guidance and Process	GK	*	D
	7.2	Regulatory and Accounting Policy Update	GK	*	D
12.20	8	GP Sustainability Loan Scheme update	GK	*	N
12.25	10	AOCB	SR	#	
12.30	11	Report to NHSG Board	SR	#	
		Date of Next Meeting 11.00 am Tues 15 June 2021, MS Teams			

Mr Sandy Riddell
Chair, NHSG Audit Committee
Apologies to: else.smaaskjaer@nhs.scot 01224 558409

* Paper attached
Oral/verbal
~ To follow