

**AUDIT COMMITTEE MEETING
THURSDAY 22 JUNE 2017
ROOM G1/2, GYLE SQUARE, EDINBURGH**

Present: Mr R Pettigrew (Chair)
Ms A Jarvis
Mr P McColgan

In attendance: Mr D. Crichton
Mr G McLaughlin
Ms C Denholm
Mr A Patience
Ms K Stanners (Deloitte)
Mr A Wilson (Internal Auditor)
Ms M Kerrigan (Minute)

ACTION

1. Apologies

Apologies were received from Mr M Craig, Ms R Dhir, and Dr P Stollard.

2. Declaration of Committee Members' Interest

No Members' interests were declared.

3. Minute

The minute of the previous meeting held on 9 June 2017 was agreed as an accurate record subject to the following amendments:

- Remove the word 'that' after "The CEO explained" page 6, item 9.
- Page 7, bullet point commencing "On page 13..." 'Growing' should read 'Going'

4. Matters Arising (Rolling Action List)

All actions are complete. On item P24, exit arrangements, the words "audit advice is" would be added so the action would read "...under the FREM but audit advice is no alternative"

ACTION**5. External Audit Update
(AC Paper 23/17)**

This is the final report to the Audit Committee for 2017 Audit. There had been minimal changes since the report went before the Audit Committee on 9 June 2017.

The wording around the injury benefit provision had been updated on pages 6 and 12; the Action Plan had been updated with the management response; and some minor typographical errors had been corrected.

An unmodified (unqualified) audit opinion would be issued by Deloitte on the Annual Accounts.

The CEO thanked Deloitte for the quick turnaround of the report in such a tight schedule and thanked NHS Health Scotland Finance team for their hard work throughout the year.

In discussion the following points were made:

- The action plan around sustainability was welcomed.
- 'Healthily Working Lives' should read 'Healthy Working Lives' under the external audit report, page 16, 2016-17 analysis on breakdown of key areas of budgetary spend.
- The report would be issued to the full Board for interest.

AP**6. Audit Committee Annual Report 2016/17
(AC Paper 24/17)**

The Audit Committee Annual Report 2016/17, presented to the Committee, was approved by the Audit Committee and would be signed by the Chair.

The Chair thanked the auditors and finance team.

24/17a - attendance record was accepted by the Committee

21/17b/c/d - Assurance Statements were accepted by the Committee

21/17e - Significant Issues letter to and from Scottish Government) were approved by the Committee.

The Significant Issues letter to the Scottish Government was signed by the chair with the draft wording being agreed with the Scottish Government.

7. Annual Accounts for NHS Health Scotland for year ended 31 March 2017

The annual accounts were issued with the Board papers and a separate paper with changes was issued at the meeting. All 7 changes were accepted by the Committee.

The Committee agreed that the updated accounts should be submitted to the Board with a recommendation that they be approved.

8. Early Departures End of Year Report (AC Paper 25/17)

This report comes before the Audit Committee and Staff Governance Committee once a year. Other than the changes to the graphs there were no further changes.

The report was noted.

9. Any Other Business

There were no items.

10. Effectiveness of meeting

The meeting ran very smoothly. The chair put on record his thanks to all who attend the Audit Committee, members and authors, for their hard work and input throughout the year.

11. Draft agenda

The draft agenda for the next meeting on 8 September 2017 was noted.

12. Date of next meeting: 8 September 2017