

TAYSIDE NHS BOARD

**AUDIT AND RISK COMMITTEE TERMS OF REFERENCE, COMMITTEE
ASSURANCE AND WORKPLAN 2022/23**

AUDIT AND RISK COMMITTEE

TERMS OF REFERENCE, COMMITTEE ASSURANCE AND WORKPLAN 2022/2023

1. Introduction

This paper outlines the Terms of Reference, Assurance and Workplan for the Audit and Risk Committee (as approved by Tayside NHS Board, and contained within the NHS Tayside Code of Corporate Governance).

2. Chairperson and Executive Lead Officer

The Chairperson for the Audit and Risk Committee is Mrs Emma Jane Wells and the Lead Officer is Mrs Louise Lyall.

3. Support Officer

Items for the agenda should be submitted to the Committee Support Officer, who is Mrs Lisa Green, Committee Support Officer, NHS Tayside HQ, Level 10, Ninewells Hospital & Medical School, Dundee DD1 9SY on tel 01382 660111, ext 36680 or via email lisa.green7@nhs.scot

4. Purpose of Committee

The purpose of the Audit and Risk Committee is to assist the Board to deliver its responsibilities for the conduct of public business and the stewardship of funds under its control. In particular, the Committee will seek to provide assurance to the Board that an appropriate system of internal control is in place to ensure that:

- Business is conducted in accordance with the law and proper standards
- Public money is safeguarded and properly accounted for
- Financial Statements are prepared timeously and give a true and fair view of the financial position of the Board for the period in question
- Affairs are managed to secure economic efficient and effective use of resources
- Reasonable steps are taken to prevent and detect fraud and other irregularities

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5. Membership

Mrs Emma Jane Wells, Non Executive Member, NHS Tayside is the Chair of the Committee. The Vice Chair is Mr Peter Davidson.

Members

Mr Peter Davidson, Non Executive Member, Tayside NHS Board (Vice Chair as of 28 April 2022)

Ms Beth Hamilton, Non Executive Member, Tayside NHS Board

Mrs Pat Kilpatrick, Non Executive Member, Tayside NHS Board

Mrs Emma Jane Wells, Non Executive Member, Tayside NHS Board (Chair as of 28 April 2022)

In Attendance

Director of Finance

Board Secretary

Assistant Director of Finance - Infrastructure (Lead Officer)

The External Auditor and the Chief Internal Auditor shall also receive a standing invitation to attend.

In order to preserve its independence from operational management, the Audit and Risk Committee does not have executive membership. It is also the only Standing Committee for which the Chair of the Board does not have ex-officio status.

The under noted groups have a right of attendance at the meetings of the Committee as follows:

- The Public Partnership Groups shall be invited to send a maximum of two representatives.
- The Area Clinical Forum and Area Partnership Forum shall be invited to send a maximum of two representatives.

The Chair of the meeting will have the discretion to decide if the representatives will not be issued with reserved business and will be required to leave due to the nature of business to be discussed in Reserved Business.

Persons attending in this capacity shall be entitled to speak but not to propose or second any motion or to vote.

6. Quorum

Meetings of the Committee will be quorate when at least three members are present.

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7. Frequency of Meetings

The Committee shall meet no fewer than four times a year.

8. Remit

The main objectives of the Audit and Risk Committee are to ensure compliance with NHS Tayside's Code of Corporate Governance and that an effective system of internal control is maintained. The duties of the Audit and Risk Committee are in accordance with the NHS Audit Committee Handbook and are as detailed below:

Risk Reporting and Assurance

The Committee has a duty:

- To review and assess the adequacy of the organisations risk management arrangements, systems and processes
- To review and approve the risk management workplan
- To approve the terms of reference and annual report of the Strategic Risk Management Group
- To receive the minutes from the Strategic Risk Management Group
- To approve the mid year and annual risk management reports on effectiveness, adequacy and robustness of the risk management system
- To approve the risk management self assessment

Information and Cyber Assurance

The Committee has a duty:

- To receive the information Governance and Cyber Assurance Compliance Assurance mid year and annual report
- To receive the minutes of the Information Governance and Cyber Assurance Committee
- To received regular reports on the Network and Information Systems (NIS) Regulations – Audit Recommendations Workplan

Policy Endorsement

- Adopt Governance (including Finance) policies

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Internal Control and Corporate Governance

To review the framework of Internal Control and Corporate Governance comprising the following components:

- Control environment
- Information and communication
- Risk Management
- Control procedures
- Monitoring and corrective action

To review the system of internal financial control, this includes:

- The safeguarding of assets against unauthorised use and disposition
- The maintenance of proper accounting records and the reliability of financial information used within the organisation or for publication
- To ensure that the Board's activities are within the law, Regulations, Ministerial Direction and the Board's Code of Corporate Governance
- To present an annual Statement of Assurance on the above to the Board, in support of the Governance Statement by the Chief Executive

The Committee has a duty:

- To receive the Governance Review Group Annual Report
- To receive the minutes of the Governance Review Group

Internal Audit

- To review and approve the Internal Audit Strategic and Annual Plans
- To receive and review Internal Audit reports in line with the Internal Audit Protocol
- To receive and review management reports on action taken in response to audit recommendations in line with the agreed follow-up protocol
- To consider the Chief Internal Auditor's Annual Report and Assurance Statement
- To review the operational effectiveness of the Internal Audit by considering the audit standards, resources, staffing, technical competency and performance measures
- To ensure that there is direct contact between the Audit and Risk Committee and Internal Audit and to meet with the Chief

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Internal Auditor at least once per year and as required, without the presence of Executive Directors

External Audit

- To review the annual Audit Plan including the Performance Audit programme
- To consider all statutory audit material for the Board, in particular
 - Audit Reports (including Performance Audit studies);
 - Annual Report
 - Chief Executive Letters
 - Matters relating to the Certification of Annual Accounts (Exchequer Funds), Annual Patients' Funds Accounts and Annual Tayside Health Funds Accounts
 - To monitor management action taken in response to all External Audit recommendations, including VFM studies
 - To hold meetings with the External Auditors at least once per year and as required, without the presence of the Executive Directors
 - Ensure co-operation between External and Internal Audit
 - To note the appointment and remuneration of the External Auditors and to examine any reason for the resignation or dismissal of the Auditors
 - To appoint the External Auditors of Patients' Funds and approve the remuneration

Code of Corporate Governance

- To review the Code of Corporate Governance which includes Standing Orders, Schemes of Reservation and Delegation; Standing Financial Instructions and recommend amendments to the Board;
- To examine the circumstances associated with each occasion when Standing Orders have been waived or suspended;
- To monitor compliance with the Members' Code of Conduct.

Annual Report Accounts

- To review the Annual Report and Accounts, including the Governance Statement,
- To review and recommend for approval the Annual Accounts for Exchequer Funds
- To be advised of the Audit opinion and approval status of Endowment Fund Annual Accounts
- To review and recommend for approval the Annual Accounts for Patients' Funds

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- To review at least annually the accounting policies and approve any changes thereto
- To review schedules of losses and compensation payments

Other Matters

- The Committee has a duty to review its own performance and effectiveness, including its running costs and terms of reference on an annual basis
- The Committee has a duty to keep up to date by having a mechanism to ensure topical legal and regulatory requirements are brought to Members' attention
- The Committee shall monitor how the Board controls risk and possible litigation
- The Committee shall agree the level of detail it wishes to receive from the Internal and External Auditors.

9. Authority

The Audit and Risk Committee is authorised by the Board to investigate any activity within its Terms of Reference, and in doing so, is authorised to seek any information it requires from any employee.

In order to fulfil its remit the Audit and Risk Committee may obtain whatever professional advice it requires, and it may require Directors or other officers of NHS Tayside to attend meetings.

10. Reporting Arrangements

The Audit and Risk Committee will report to Tayside NHS Board.

Following a meeting of the Audit and Risk Committee the minute of that meeting should be presented at the next Tayside NHS Board meeting.

In addition, the Audit and Risk Committee Chair will provide an Assurance Report to Tayside NHS Board setting out:

- Performance against Workplan
- Update on risks
- Delegated decisions taken by the Audit and Risk Committee
- Any other major issue to be highlighted to Tayside NHS Board
- Horizon scanning

The Audit and Risk Committee should approve a Terms of Reference, Assurance and Workplan for the forthcoming financial year at its last meeting of the current financial year.

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The Audit and Risk Committee will produce an Annual Report for presentation to Tayside NHS Board. The Annual Report will describe the outcomes from the Audit and Risk Committee during the year and provide an assurance to Tayside NHS Board that the Audit and Risk Committee has met its remit during the financial year. The Annual Report must be approved by the Audit and Risk Committee before it is presented to the Tayside NHS Board meeting considering the Annual Accounts.

11. Committee Assurance and Work Plan

To ensure the effectiveness of the system of internal control the Board and the Standing Committees need to be able to rely on adequate monitoring and assurance from management, governance functions within the organisation and other independent sources available to the organisation.

The '**Three Lines of Assurance**' model is a way of explaining the relationship between these different functions (department or service) and as a guide to how responsibilities should be divided.

The first line of assurance - Is the department or service that is responsible and line manages the service and own and manages any associated risks.

- Under the first line of assurance operational management has ownership, responsibility and accountability for directly assessing, controlling and mitigating risks.
- *For example - the Digital Directorate, Soft Facilities Management, Nursing*





The second line of assurance - Is the department or service that oversees the service or specialises in risk management, governance and compliance etc. These functions will provide reports to the Standing Committees to provide assurance to the Standing Committee.

- The second line of assurance consists of activities covered by several components of internal control / governance (for example compliance, risk management, clinical governance, information governance and other control departments).
- This line of assurance monitors and facilitates the implementation of effective risk management practices by operational management and assists the risk owners in reporting adequate risk related information up and down the organisation.
- *For example - Clinical Governance, Information Governance, Infection Control, Health and Safety, Risk Management monitor compliance in their respective areas and provide compliance/assurance reports to the Standing Committees*

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The third line of assurance – Is the department, service or external body that provides independent assurance.

- Internal audit forms the organisation's third line of assurance along with external audit and other regulatory bodies.
- An independent internal audit function will, through a risk-based approach to its work, provide assurance to the Board, Standing Committees and senior management. This assurance will cover how effectively the organisation assesses and manages its risks and will include assurance on the effectiveness of the first and second lines of assurance.
- *For example Internal Audit, External Audit, Mental Welfare Commission, Health Improvement Scotland*

Level of Assurance		System Adequacy
Substantial Assurance		A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited
Reasonable Assurance		There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance		Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance		Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

The Audit and Risk Committee Assurance Plan and Workplan is included as Annex 1.

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12. Timetable for submitting agenda items and papers

The meetings schedule and timetable for submitting agenda items and papers is included as Annex 2.

13. Version Control

Version control should be included as Annex 3.

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TAYSIDE NHS BOARD**COMMITTEE ASSURANCE AND WORKPLAN 2022/23**

The completion of this Audit and Risk Committee Assurance Plan will be used to inform the development of the Audit and Risk Committee's Annual Work Plan. This can also be used as a checklist for the development of the Audit and Risk Committee's Annual Report.

The Workplan outlines the major items the Audit and Risk Committee has to consider as part of its schedule of work for the year. This should allow the Committee to fulfil its terms of reference. It will continue to be kept under review throughout the year

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COMMITTEE ASSURANCE PLAN

COMMITTEE: AUDIT AND RISK COMMITTEE

FINANCIAL YEAR: 2022/23

ASSURANCE NEED (Consider the Terms of Reference and breakdown into the areas that require assurance to be provided to the Committee)	SOURCE / EVIDENCE OF ASSURANCE (Considering the component parts of the Terms of Reference what evidence is required to be demonstrated against each component part)	TYPE OF ASSURANCE (1 st Line, 2 nd Line or 3 rd Line of Assurance)	FREQUENCY (When will the assurance be presented to the Committee)	DATE AT COMMITTEE	LEVEL OF ASSURANCE ACHIEVED To be completed after Committee Meeting (Substantial, Reasonable, Limited and No Assurance)
Adequacy of Risk Management Arrangements	Risk Management Work Plan	2 nd Line	1 st Quarter		
	Risk Management Mid Year and Annual Report	2 nd Line	1 st Quarter and 3 rd Quarter		
	Risk Management Self Assessment	2 nd Line	1 st Quarter		
	Risk Management Strategy	2 nd Line	5 yearly document 3 rd Quarter		
	Performance Report on Strategic Risk Management	2 nd Line	Each meeting		
	Internal Audit Annual Review of Risk Management Arrangements	3 rd Line	2 nd Quarter		
	Terms of Reference of Strategic Risk Management Group for review and approval	2 nd Line	1 st Quarter		
	Annual Report of Strategic Risk Management Group	2 nd Line	1 st Quarter		

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	Minutes of Strategic Risk Management Group	2 nd Line	As & when available		
	Adopt Risk Management Policies	2 nd line	As required		
To review the framework of Internal Control and Corporate Governance and review the system of Internal Financial Control	Internal Audit Progress Report	3 rd Line	Each meeting		
	Internal Audit Internal Control Evaluation	3 rd Line	4 th Quarter		
	The Chief Internal Auditor's Annual Report and Assurance Statement	3 rd Line	1 st Quarter		
	Payment Verification Update	2 nd Line	1st Quarter and 3 rd Quarter (unless material exceptions)		
	Banking and Treasury Management	2 nd Line	3 rd Quarter		
	Governance Review Group Minutes	2 nd Line	As & when available		
	Governance Review Group Annual Report	2 nd Line	1 st Quarter		
	Adopt Governance (including finance) policies	2 nd line	As required		
	Patient Exemption Checking (PECS) Counter Fraud Services Annual Report	2 nd Line	1 st Quarter		

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	Counter Fraud Services Update and National Fraud Initiative Progress Report	3 rd Line	1 st Quarter and 3 rd Quarter (unless material exceptions)		
	Property Transactions	2 nd Line	1 st Quarter and 2 nd Quarter		
	Review of Committee Effectiveness – Audit Committee Handbook Checklist	3 rd Line	1 st Quarter		
	Updates to Code of Corporate Governance	2 nd Line	As and when required		
	Code of Corporate Governance – Tendering Waivering	2 nd Line	As and when required		
The Committee shall monitor how the Board controls risk and possible litigation	Litigation Monitoring	2 nd Line	1 st and 3 rd Quarters		
Information Governance and Cyber Assurance	Information Governance and Cyber Assurance Mid Year and Annual Reports (incl FOISA Mid Year Compliance Report)	2 nd Line	1 st and 3 rd Quarters		
	Information Governance and Cyber Assurance Minutes	2 nd Line	As & when available		
	Network and Information Systems (NIS) Regulations – Audit Recommendations Workplan	2 nd Line	Each meeting		

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To review and approve the Internal Audit Strategic and Annual Plans	Internal Audit Annual Plan	3 rd Line	1 st Quarter		
	Internal Audit Framework	3 rd Line	2 nd Quarter		
	Independent Review of Internal Audit	3 rd Line	3 rd Quarter 5 yearly review (last presented Dec 2018)		
	The Committee shall agree the level of detail it wishes to receive from the Internal and External Auditors. Facility for Internal and External Auditors to meeting with Non Executive Members for private discussions	3 rd Line	Each meeting		
To receive and review management reports on action taken in response to audit recommendations in line with the agreed follow-up protocol	Audit Follow Up Report	3 rd Line	Each meeting		
	Audit Follow Up Protocol	3 rd Line	3 rd Quarter		
To review the External annual Audit Plan including the Performance Audit programme	Audit Scotland External Audit Plan	3 rd Line	4 th Quarter		

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To consider all statutory audit material for the Board	Review of Annual Accounts – Endowment Funds	3 rd Line	1 st Quarter		
	Review of Annual Accounts – Patient Funds	3 rd Line	1 st Quarter		
	External Reports – Recommendation Tracker	2 nd Line	Each meeting		
	Appointment of External Auditors Patients Funds and approval of fees and scope of work	3 rd Line	As and when required		
	Service Auditor Reports	3 rd Line	1 st Quarter		
To review the Annual Report and Accounts, including the Governance Statement	Annual Accounts Guidance Update	2 nd Line	4 th Quarter		
	Governance Statement	2 nd Line	1 st Quarter		
	Standing Committee, IJB and Board of Trustees Annual Assurance Reports	2 nd Line	1 st Quarter		
	Notification from Sponsored Body Audit Committees – Significant issues of wider interest report	3 rd Line	1 st Quarter		

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To review and recommend for approval the Annual Accounts for Exchequer Funds	Review of Annual Accounts – Exchequer Funds	2 nd Line	1 st Quarter		
	Audit Scotland External Audit Interim Report	3 rd Line	1 st Quarter		
	Audit Scotland External Audit Annual Report to Auditor General	3 rd Line	1 st Quarter		
	the Chief Internal Auditor's Annual Report and Assurance Statement	3 rd Line	1 st Quarter		
To be advised of the Audit Opinion and approval status of the Endowment Fund Annual Accounts	Update on the Audit Opinion and approval of the Endowment Fund Annual Accounts	2 nd Line	1 st Quarter		
To review and recommend for approval the Annual Accounts for Patients' Funds	Review of Annual Accounts – Patients Funds	2 nd Line	1 st Quarter		
To review at least annually the accounting policies and approve any changes thereto	Annual Report and Accounts Regulatory and Accounting Policies Update	2 nd Line	4 th Quarter		

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To review schedules of losses and compensation payments	Losses and Compensation Report	2 nd Line	1 st Quarter		
Other Matters					
The Committee has a duty to review its own performance and effectiveness, including its running costs and terms of reference on an annual basis	Audit Committee Terms of Reference and Workplan	1 st Line	4 th Quarter and each meeting thereafter		
	Review of Committee Effectiveness – Audit Committee Handbook Checklist	3 rd Line	1 st Quarter		
Other Reports for Assurance					
	Missing Clinical Psychology Case Records	3 rd Line	Each meeting		

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COMMITTEE WORKPLAN 2022/23

			19 May 2022	23 Jun 2022 (Ann Accs)	15 Sept 2022	17 Nov 2022	19 Jan 2023	16 Mar 2023	xx May 2023	xx Jun 2023
Assurance Reporting – First Line	Responsible Officer	Comment								
Performance Report on Strategic Risk Management	Director of Finance	Standing Item	X		X	X	X	X	X	

Assurance Reporting – Second Line	Responsible Officer	Comment								
Litigation Monitoring	F Gibson	Bi-annual		X		X				X
PV Update <ul style="list-style-type: none"> General Pharmaceutical Svs General Ophthalmic Svs General Dental Svs General Medical Svs 	J Robbins	Bi-annual	X			X			X	
PV update on process and procedures	J Robbins	As & when available								
Patient Exemption Checking (PECS) Counter Fraud Services Annual Report	R MacKinnon	Annual		X						X
Standing Committee, IJB and Board of Trustees Annual Assurance Reports	L Lyall	Annual		X						X
Banking and Treasury Management	F Gibson	Annual				X				

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			19 May 2022	23 Jun 2022 (Ann Accs)	15 Sept 2022	17 Nov 2022	19 Jan 2023	16 Mar 2023	xx May 2023	xx Jun 2023
Governance Review Group – Annual Report	M Dunning	Annual		X						X
Risk Management Self Assessment and Audit Checklist	Director of Finance	Annual	X						X	
Risk Management Mid Year Report including review of risk appetite	Director of Finance	6 Monthly				X				
Risk Management Annual Report	Director of Finance	Annual	X						X	
Information Governance and Cyber Assurance Committee Mid Year Report (incl FIOSA Compliance Mid Year Report)	M Dunning	Annual				X				
Information Governance and Cyber Assurance Committee Annual Report (incl FIOSA Compliance Annual Report)	M Dunning	Annual	X						X	
Network and Information Systems (NIS) Regulations – Audit Recommendations Workplan	M Dunning	Standing Item			X	X	X	X	X	

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			19 May 2022	23 Jun 2022 (Ann Accs)	15 Sept 2022	17 Nov 2022	19 Jan 2023	16 Mar 2023	xx May 2023	xx Jun 2023
Information Governance and Cyber Assurance Committee Minutes	M Dunning	As & when available	X		X	X	X	X	X	
Strategic Risk Management Group Annual Report	Director of Finance	Annual	X						X	
Strategic Risk Management Group Terms of Reference, Committee Assurance and Workplan	Director of Finance	Annual	X						X	
Strategic Risk Management Group – minutes for information and assurance	Director of Finance	As & when available	X		X	X	X	X	X	

Assurance Reporting – Third Line Internal Audit										
Internal Audit Annual Plan	T Gaskin	Annual		X					X	
Internal Audit Progress Report (incl KPIs and Summary of reports completed per reporting protocol)	B Hudson/ J Lyall	Standing Item	X		X	X	X	X	X	
Audit Follow Up Reports	B Hudson/ J Lyall	Standing Item	X		X	X		X	X	

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			19 May 2022	23 Jun 2022 (Ann Accs)	15 Sept 2022	17 Nov 2022	19 Jan 2023	16 Mar 2023	xx May 2023	xx Jun 2023
Internal Audit Annual Report	T Gaskin	Annual		X						X
Internal Audit Internal Control Evaluation Review	T Gaskin	Annual					X			
Audit Follow Up Protocol	L Lyall	Annual				X				
Internal Audit Framework	T Gaskin	Annual					X			
Private Discussions	Committee Chair	Standing Item	X		X	X	X	X	X	
Independent Review of Internal Audit	Independent Provider	Every Five Years (last presented December 2018)								

External Audit – Audit Scotland										
Annual Audit Plan	R Smith	Annual						X		
External Audit Interim Report	R Smith	Annual	X						X	
External Audit – Annual Report to Board and Auditor General	F Mitchell-Knight	Annual		X						X
Private Discussions	Committee Chair	Standing Item	X		X	X	X	X	X	

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External Reports Recommendations Tracker (incl External Audit Recommendations)										
Progress Report	Director of Finance	Standing Item	X		X	X	X	X	X	

Service Auditor Reports										
Annual Reports	L Lyall	Annual		X						X

External Audit - Other										
Review with External Auditor Audit Planning Memorandum , Fees & Reporting Arrangements	Director of Finance	Annual						X		
Review of Audit of Patients' Funds – External Audit Report (Morris & Young)	S Fyfe	Annual		X						X

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Annual Accounts										
Annual Report and Accounts – Regulatory and Accounting Policy Update	K McKay	Annual		X				X		X
Governance Statement	Director of Finance	Annual	X (Draft)	X					X (Draft)	X
Review of Annual Accounts – Exchequer Funds	Director of Finance	Annual		X						X
Update on the audit opinion and approval status of the Endowments Funds	R Mackinnon	Annual		X						X
Review of Annual Accounts - Patient Funds	R Mackinnon	Annual		X						X
Losses and Compensation Payments	F Gibson	Annual		X						X

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Risk Management										
Risk Management Workplan	Director of Finance	Annual	X						X	
Risk Management Strategy	Director of Finance	5 yr document (last presented 20/05/21))								

Audit Committee Reporting										
Meeting Reflection – Committee Consideration of issues to highlight to the Board	Committee Chair	Standing Item	X		X	X	X	X	X	
Committee Annual Assurance Report	L Lyall	Annual		X						X
Notification from Sponsored Body Audit Committees – Significant issues of wider interest	Director of Finance	Annual		X						X

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Code of Corporate Governance										
Updates to Code of Corporate Governance	M Dunning	As & when required	X							
Reporting Requirement – Code of Corporate Governance Tendering Waivers	Director of Finance	As & when required								

External Audit – Audit Scotland - For Information										
Audit Scotland Annual Report on NHS Scotland	Director of Finance	Annual	X						X	
Audit Scotland Reports (incl Technical Bulletins)	L Lyall	As & when available	X		X	X	X	X	X	

Counter Fraud Services										
Counter Fraud Services Update	R MacKinnon	Bi-annual	X			X			X	
National Fraud Initiatives (& Bribery Act) Progress Report	R MacKinnon	Bi-annual	X			X			X	

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			19 May 2022	23 Jun 2022 (Ann Accs)	15 Sept 2022	17 Nov 2022	19 Jan 2023	16 Mar 2023	xx May 2023	xx Jun 2023
Committee Organisation and Effectiveness										
Audit Committee Terms of Reference, Committee Assurance and Work Plan	L Lyall	Annual approval and then update workplan as required during year	X		X	X	X	X (App of Terms of Ref, Ass & Work plan)		
Review of Committee Effectiveness - Audit Committee Handbook Checklist	L Lyall	Annual	X						X	

Other Reports										
Property Transactions Monitoring	L Lyall	Bi-annual	X		X				X	
Missing Clinical Psychology Case Records	M Dunning/ L Khalique/ J Paterson	Standing item	X		X	X	X	X	X	
Other External Reports other than Audit Reports	L Lyall	As & when available								

Minutes for Information										
Governance Review Group	M Dunning	As & when available	X		X	X	X	X	X	

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			19 May 2022	23 Jun 2022 (Ann Accs)	15 Sept 2022	17 Nov 2022	19 Jan 2023	16 Mar 2023	xx May 2023	xx Jun 2023
Policies to be endorsed by the Committee as and when required										
Governance (including Finance) Policies	Policy Managers	As & when required								

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AUDIT AND RISK COMMITTEE SCHEDULE AND TIMETABLE FOR SUBMITTING AGENDA ITEMS AND PAPERS

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Audit and Risk Committee

Timetable for submitting agenda items and papers 2022/23

Draft Reports to be submitted no later than 12:00pm to Lisa Green for Pre-Agenda Planning	Papers to be agreed at Agenda Planning Meeting on:	Final Papers to be submitted no later than 12:00pm on:	Agenda & Papers to be issued:	Date of Committee Meeting
Thursday 21 April 2022	Wednesday 27 April 2022 11:00 Via Microsoft Teams	Friday 6 May 2022	Thursday 12 May 2022	Thursday 19 May 2022 10:00 Via Microsoft Teams
		Friday 10 June 2022	Thursday 16 June 2022	Thursday 23 June 2022 Annual Accounts Meeting 09:30 Via Microsoft Teams
Thursday 18 August 2022	Tuesday 23 August 2022 10:00 Via Microsoft Teams	Friday 2 September 2022	Thursday 8 September 2022	Thursday 15 September 2022 10:00 Via Microsoft Teams
Thursday 20 October 2022	Tuesday 25 October 2022 10:00 Via Microsoft Teams	Friday 4 November 2022	Thursday 10 November 2022	Thursday 17 November 2022 10:00 Via Microsoft Teams
		Friday 6 January 2023	Thursday 12 January 2023	Thursday 19 January 2023 10:00 Via Microsoft Teams
Thursday 16 February 2023	Tuesday 21 February 2023 10:00 Via Microsoft Teams	Friday 3 March 2023	Thursday 9 March 2023	Thursday 16 March 2023 10:00 Via Microsoft Teams

Chair: Mrs Emma Jane Wells

Vice Chair: Mr Peter Davidson

Lead Officer: Mrs Louise Lyall

Committee Administration Officer: Mrs Lisa Green: email lisa.green7@nhs.scot ☎ 01382 660111 Internal ext 36680

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Version Control for Audit and Risk Committee Terms of Reference, Committee Assurance and Workplan 2022/23

Key Information:		
Title	Audit and Risk Committee Terms of Reference, Committee Assurance and Workplan 2022/23	
Date Published/Issued	17 March 2022	
Date Effective From	1 April 2022	
Date of Review	31 March 2023	
Version/Issue Number	2.4	
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Document status:	Draft Version	
Author:	Name:	Lisa Green
	Role:	Committee Support Officer
	Department:	Chief Executive
Owner	Audit and Risk Committee Lead Officer	
Approver	Audit and Risk Committee	
Name of Committee/Group	Audit and Risk Committee	
Membership of Committee/Group	See section 5 of the Terms of Reference	
Approved by and Date		
Contact	Name:	Lisa Green
	Tel:	Ext 36680
	Email:	lisa.green7@nhs.scot
File Location/Doc store link:	Chief Executive/Corp Services/Groups and Committees/Audit and Risk Committee/General/Annual Reports and Workplans/Terms of Ref & Workplans	

Version History			
Version	Date	Updated by	Summary of changes
v0.1 Draft	26/05/20	L Green	Updates following discussion with Committee Support Officers and Board Secretary
V1.0 Approved	23/06/20		Approved by Audit and Risk Committee
V1.1 Draft	18/03/21	L Green	Annual Review of Audit and Risk Committee Terms of Reference, Committee Assurance and Workplan
V2.0	18/03/21	L Green	Approved electronically by Audit and Risk Committee
V2.1	01/05/21	L Green	Audit and Risk Committee Membership updated at Section 5 Schedule of Meetings at Annex 2 update to reflect new Vice Chair
V2.2	24/06/21	L Green	NHS Tayside Code of Corporate Governance Updates - <i>removal of Endowment Funds external auditors and the approval of Annual Accounts of the Endowment Funds to the Board</i>

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			<p><i>of Trustees and the inclusion of an update on the audit opinion and approval of the Endowment Fund Annual Accounts</i></p> <p>Section 8 – Remit, Committee Assurance and Workplan updated to reflect amendments</p> <p>Annex 2 – Schedule of Meetings 2021/22 updated to reflect agreed date for Annual Accounts meeting</p>
V2.3 Draft	17/03/22	L Green	Annual Review of Audit and Risk Committee Terms of Reference, Committee Assurance and Workplan
V3.0	18/03/22	L Green	<p>Approved by the Audit and Risk Committee subject to the following amendments:</p> <ul style="list-style-type: none"> - Mrs Emma Jane Wells noted as Interim Chair and position of Vice Chair vacant - Section 8 – Remit – Risk Reporting heading amended to Risk Reporting and Assurance
V3.1	28/04/22	L Green	<p>Updated to reflect Committee Chair and Vice Chair:</p> <ul style="list-style-type: none"> - Mrs Emma Jane Wells appointed as Chair - Mr Peter Davidson appointed as Vice Chair

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