

# NHS Ayrshire & Arran

<b>Meeting:</b>	<b>Ayrshire and Arran NHS Board</b>
<b>Meeting date:</b>	<b>Tuesday 21 May 2024</b>
<b>Title:</b>	<b>Audit &amp; Risk Committee Annual Report 2023-24</b>
<b>Responsible Director:</b>	<b>Derek Lindsay, Director of Finance</b>
<b>Report Author:</b>	<b>Jean Ford, Chair of Audit &amp; Risk Committee</b>

## 1. Purpose

This is presented to the Committee for:

- Awareness

This paper relates to:

- Government policy/directive

This aligns to the following NHS Scotland quality ambition:

- Safe, effective and person centred

## 2. Report summary

### 2.1 Situation

As part of the Board's annual assurance process, the Audit & Risk Committee provides an annual report which gives assurance that the Committee has discharged its Remit and Duties as defined in the Terms of Reference (TOR).

The Audit & Risk Committee report for 2023/24 is presented to Board Members to report on progress and provide assurance that the Committee has delivered its remit.

### 2.2 Background

Each NHS Board Governance Committee is required to provide an annual report to Committee and the Board to provide assurance that the Committee has discharged its role as set out in the agreed Terms of Reference.

The Governance Committee annual reports are part of the overall assurance mechanism for the NHS Board to provide assurance in support of the Board's annual governance statement that the committees have fulfilled their remit.

## **2.3 Assessment**

To evidence discharge of remit, the Audit and Risk Committee annual report details the membership of the Committee and provides information on its activities in the past year. In addition a self-assessment checklist (Appendix 1) is completed together with The Assurance Mapping Template (Appendix 2) and the Reporting to the NHS Board template (Appendix 3).

The Committee completed the annual review of its Terms of Reference on 24 January 2024 with wording updated per Scottish Government Audit and Assurance Handbook and to strengthen committee duties. The ToR were approved by the NHS Board on 26 March 2024.

The Committee acted within its defined authority during the year.

Key Messages from 2023/24:

- The Internal Auditor confirmed in their annual report in May 2023, that partial assurance with some improvement required could be given on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control for 2022/23. Audits completed as part of the 2023/24 plan have not highlighted any major concerns.
- The annual accounts for 2022-23 received a clean audit report and were approved at the June 2023 Board meeting which also received the external auditor's annual report to those charged with governance. Recommendations included from External Audit are being progressed to further enhance our control environment.
- The Board worked well with the national Counter Fraud Service and has not experienced any significant fraud events during the last year
- The Audit and Risk Committee reviewed all strategic risks on a quarterly basis and has been working to further refine reporting in this area.

### **2.3.1 Quality/patient care**

Internal audit reports on the Vaccination Programme and Infection Prevention and Control and Waiting List Management were considered during the year.

### **2.3.2 Workforce**

The May 2023 meeting received progress updates on the Recruitment and Organisational Culture reports.

### **2.3.3 Financial**

The statutory annual accounts and external audit report on these were considered and recommendations are being progressed.

### **2.3.4 Risk assessment/management**

The full Strategic Risk Register was received at various meetings throughout the year and work is ongoing to refine reporting.

### **2.3.5 Equality and diversity, including health inequalities**

An impact assessment has not been completed because it is not relevant for an annual report.

### **2.3.6 Other impacts**

- Best value
  - Governance and accountability

### **2.3.7 Communication, involvement, engagement and consultation**

The Audit & Risk Committee has carried out its duties to involve and engage external stakeholders where appropriate:

- Internal Auditor attends all meetings of the Audit & Risk Committee
- External Auditor attends all meetings of the Audit & Risk Committee
- Head of Counter Fraud services attends the Committee annually
- Chief Internal Auditors of the three IJBs receive all committee papers and attend the committee annually
- Members of the Board's management team attend the Committee to inform aspects of the Committee's business as appropriate.

### **2.3.8 Route to the meeting**

The Annual Report was approved by Audit and Risk Committee at meeting of 20 March 2024.

## **2.4 Recommendation**

For awareness. Board Members are asked to receive the report and note the progress of the Audit and Risk Committee in 2023-2024.

## **3. List of appendices**

The following appendices are included with this report:

- Appendix No 1, Audit & Risk Committee Annual Report and Self-assessment Checklist 2023-24
- Appendix 2, Assurance Mapping Template
- Appendix 3, Reporting to NHSAA Board Template

## NHS Ayrshire & Arran

### Annual Report of Audit and Risk Committee 2023-2024

#### 1. Summary

1.1 This Annual Report together with the Committee Self-assessment Checklist, Assurance Mapping and Reporting to NHS Board Templates provides information on the activities of the Audit and Risk Committee (ARC), the membership and attendance and gives assurance that the Committee has discharged its remit and duties as defined in the Terms of Reference (TOR).

1.2 In line with the Board's Code of Corporate Governance, the functions and main topics covered by the Audit and Risk Committee during the year are as follows:

- Responsibility for overall audit arrangements- Internal & External
- Recommending approval to the Board of all audit plans
- Keeping under review the role, function and performance of the Board's Internal Audit service
- Keeping under review the Board's External Audit arrangements
- Overseeing the Board's Internal Control Systems including Counter Fraud measures
- Gaining assurance that all strategic risks and change in strategic risks is being appropriately responded to by management.

#### 1.3 Key Messages

- The Internal Auditor confirmed in their annual report in May 2023, that partial assurance with some improvement required could be given on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control for 2022/23. Audits completed as part of the 2023/24 plan have not highlighted any major concerns.
- The annual accounts for 2022-23 received a clean audit report and were approved at the June 2023 Board meeting which also received the external auditor's annual report to those charged with governance. Recommendations included from External Audit are being progressed to further enhance our control environment.
- The Board worked well with the national Counter Fraud Service and has not experienced any significant fraud events during the last year
- The Audit and Risk Committee reviewed all strategic risks on a quarterly basis and has been working to further refine reporting in this area.

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## 2. Remit, Duties & Authority

2.1 The Committee reviewed its Terms of Reference on 24 January 2024 for onward submission to Board for approval on 26 March 2024.

2.2 The Committee remit is defined in the TOR as *“To support the Accountable Officer and Board by reviewing the comprehensiveness and reliability of assurance on governance, risk management, control environment and the integrity of financial statements and annual report”*.

2.3 Duties and evidence of reporting and information used to discharge this remit and onward reporting to NHS Board are contained in Appendices 2 and 3 with the Committee having acted within its defined authority during the year.

## 3. Membership

3.1 Members of the Audit and Risk Committee during 2023-24 were:-

- Mrs Jean Ford – Non-Executive Director
- Councillor Marie Burns – Non-Executive Director
- Dr Sukhomoy Das – Non-Executive Director (Vice Chair)
- Mr Marc Mazzucco – Non-Executive Director
- Mr Neil McAleese – Non-Executive Director (from 1 May 2023)
- Ms Joyce White – Non-Executive Director (from 1 May 2023)

*Ex Officio* members

- Mrs Lesley Bowie, Chair
- Ms Claire Burden, Chief Executive
- Mr Derek Lindsay, Director of Finance

## 4. Meeting

4.1 The Committee met on six occasions between 1 April 2023 and 31 March 2024. All meetings took place virtually via Microsoft Teams.

4.2 The NHS Board has previously agreed that attendance at Committee meetings should be recorded in the relevant Annual Report. The attendance record of each member is shown below (x indicates attended).

	10 May	21 June	27 Sep	16 Nov	24 Jan	20 Mar
Jean Ford	X	X	X	X	X	X
Marie Burns	X	X	X	X	X	X
Sukhomoy Das	X	X	X	-	X	X
Marc Mazzucco	X	X	X	X	X	X
Neil McAleese	X	X	X	X	X	X
Joyce White	X	X	X	-	X	X

## 5. Committee Activities

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As evidenced in Appendix 2 – Assurance Mapping, Committee activity and assurance is delivered through receipt of completed Audit Reports and other regular updates which are submitted throughout the year. These enable ongoing review of the internal control system with actions put in place where improvement is necessary.

Some additional points of note:-

- ARC Members meet with Internal and External Auditors prior to each meeting without management present. Our Internal Audit contract was renewed in 2023 with Azets our new supplier.
- Following presentation to the Committee, Internal Audit Reports are submitted to the appropriate Governance Committee for further consideration of impact on control/ risk system and follow through of actions to completion. Outstanding actions passed their due date are also considered regularly by Corporate Management Team.
- The Committee were concerned by the level of overdue Audit Actions during the year and took various steps to increase focus including increased involvement from Chief Executive Office and Azets together with increased follow through by responsible Governance Committees.
- The Annual Internal Audit Plan has detailed input from Corporate Management Team and Integrated Governance Committee prior to finalising and presenting to ARC for recommendation to Board..
- Throughout the year, NHS Ayrshire and Arran's internal audit plans and reports were shared with the Chief Internal Auditors for the Integration Joint Boards. The audit plans and governance reports for all three Integration Joint Boards were presented to the November 2023 meeting by their respective chief internal auditors.
- Risks are reported and monitored throughout the year and consideration is given to how the information/ updates received at each meeting impacts on risk profile with changes made as appropriate. Work has been ongoing to refine information in risk reports and increase focus on control effectiveness and improvement actions needed which will hopefully flow through fully in 2024/25.
- Enhancements to reporting have been made on an ongoing basis throughout the year e.g. internal audit action information, counter fraud report content, risk reports

## 6. Priorities for 2024/25

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- 6.1 We will continue to ensure that all External and Internal Audit recommendations/actions are addressed by management to ensure a robust control environment
- 6.2 We will seek to ensure that risk associated with delivery of the financial and annual delivery plan is appropriately reflected in the risk registrar and mitigants identified and monitored.

**7. Chair’s Comments**

- 7.1 The Audit and Risk Committee continues to develop in the contribution that the Committee makes in ensuring the continued provision and improvement in Internal Control arrangements within the Board and, in accordance with its Terms of Reference, will seek to maintain that progress.
- 7.2 As indicated above by the Internal and External Audit opinions for 2022/23 and through the evidence detailed in Appendices 2 & 3, NHS Ayrshire and Arran has adequate control systems in place enabling the conclusion to be reached that the Audit and Risk Committee has fulfilled its remit and considers that there are adequate internal financial control arrangements in place to assure the Board of its corporate governance duties. Whilst our financial position is extremely difficult and creates significant risk across the Board, monitoring activity during the year has not highlighted any significant control concerns.
- 7.3 The work of the Committee is made easier as a result of the collaborative and cooperative approach of all those who provide input in many different ways, visible and invisible and my thanks go to all involved for their efforts during another very challenging year.

**Jean Ford**  
**Chair – Audit and Risk Committee**  
**20 March 2024**

**Approved by Audit and Risk Committee**  
**20 March 2024**

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Audit Committee: Self-assessment  
checklist  
2023/24



Role and remit	Yes/No / NA	Comments/Action
Does the committee have written terms of reference?	Yes	
Do the terms of reference cover the core functions as identified in the <i>SG Audit and Assurance Committee Handbook</i> ?	Yes	
Are the terms of reference approved by the Audit and Assurance Committee and reviewed periodically?	Yes	Annual review and approved by Board.
Has the committee been provided with sufficient membership, authority and resources to perform its role effectively and independently?	Yes	
Does the body's governance statement mention the committee's establishment and its broad purpose?	Yes	
Does the committee periodically assess its own effectiveness?	Yes	Annual review and approval of self-assessment checklist.
<b>Membership, induction and training</b>		
Has the membership of the committee been formally agreed by the management board and or Accountable Officer and a quorum set?	Yes	
Are members appointed for a fixed term?	Yes	
Does at least one of the committee members have a financial background?	Yes	
Are all members, including the Chair, independent of the Executive function?	Yes	
Are new committee members provided with an appropriate induction?	Yes	
Has each member formally declared his or her business interests?	Yes	
Are members sufficiently independent of the other key committees of the Board?	Yes	Non-Executives will be on various committees of the Board, but remain



		independent as they have no executive responsibilities.
Has the committee considered the arrangements for assessing the attendance and performance of each member?	Yes	Attendance of each member is shown in annual audit report. Performance is be assessed by Chair of Board.
<b>Meetings</b>		
Does the committee meet regularly, at least four times a year?	Yes	
Do the terms of reference set out the frequency and broad timing of meetings?	Yes	
Does the committee calendar meet the body's business and governance needs, as well as the requirements of the financial reporting calendar?	Yes	Calendar is arranged in consultation with the Head of Corporate Governance taking into account all Board Governance Committees and the timetable for the risk management process.
Are members attending meetings on a regular basis and if not, is appropriate action taken?	Yes	Attendance is recorded in the Annual report to the Board. Performance of Non-Executives is appraised annually by the Board Chair.
Does the Accountable Officer attend all meetings and, if not, is he/she provided with a record of discussions?	Yes	
Does the committee have the benefit of attendance of appropriate officials at its meetings, including representatives from internal audit, external audit and finance?	Yes	Internal Audit are in attendance at all meetings. External audit and other 'appropriate officials' attend when required.
<b>Internal control</b>		
Does the committee consider the findings of annual reviews by internal audit and others, on the effectiveness of the arrangements for risk management, control and governance?	Yes	Risk is part of the internal audit programme each year. The Governance statement supported by Director assurance letters outline the risk management system.
Does the committee consider the findings of reviews on the effectiveness of the system of internal control?	Yes	Internal and external audit reports refer to internal controls.
Does the committee have responsibility for review of the draft governance statement and does it consider it separately from the accounts?	Yes	Paper to June Audit Committee with draft Governance Statement and letter from each Director to Accountable Officer.
Does the committee consider how accurate and meaningful the governance statement is?	Yes	As above.

Does the committee satisfy itself that the arrangements for risk management, control and governance have operated effectively throughout the reporting period?	Yes	As above.
Has the committee considered how it should coordinate with other committees that may have responsibility for risk management and corporate governance?	Yes	Each governance committee reviews the risks it owns and considers internal audit reports in their area.
Has the committee satisfied itself that the body has adopted appropriate arrangements to counter and deal with fraud?	Yes	Counter fraud update paper received at most meetings. November meeting had presentation from Counter Fraud Services.
Has the committee been made aware of the role of risk management in the preparation of the internal audit plan?	Yes	Areas for review are linked to Board's risk register.
Does the committee's terms of reference include oversight of the risk management process?	Yes	
Does the committee consider assurances provided by senior staff?	Yes	Letters of assurance from the Director for each Directorate are provided as part of the Governance Statement on an annual basis.
Does the committee receive and consider stewardship reports from senior staff in key business areas such as Finance, HR and ICT?	Yes	As above.
<b>Financial reporting and regulatory matters</b>		
Is the committee's role in the consideration of the annual accounts clearly defined?	Yes	
Does the committee consider, as appropriate:		
• the suitability of accounting policies and treatments	Yes	
• major judgements made	Yes	
• large write-offs	Yes	
• changes in accounting treatment	Yes	
• the reasonableness of accounting estimates	Yes	
• the narrative aspects of reporting?	Yes	
Is a committee meeting scheduled to receive the external auditor's report to those charged with governance including a discussion of proposed	Yes	Annually at the June meeting.

adjustments to the accounts and other issues arising from the audit?		
Does the committee review management's letter of representation?	Yes	Annually at the June meeting.
Does the committee gain an understanding of management's procedures for preparing the body's annual accounts?	Yes	NHS Scotland 2022-23 end-year process letter to Directors of Finance provided to Audit & Risk Committee.
Does the committee have a mechanism to keep it aware of topical legal and regulatory issues?	Yes	Audit Scotland updates.
<b>Internal audit</b>		
Does the Head of Internal Audit attend meetings of the committee?	Yes	
Does the committee consider, annually and in detail, the internal audit plan including consideration of whether the scope of internal audit work addresses the body's significant risks?	Yes	Audit Committee held a workshop with internal auditors to discuss in detail prior to formal Audit & Risk Committee meeting.
Does internal audit have a direct reporting line, if required, to the committee?	Yes	Chief Internal Auditor meets with the Audit Committee before each meeting, without the presence of management.
As well as an annual report from the Head of Internal Audit, does the committee receive progress reports from internal audit?	Yes	Each meeting.
Are outputs from follow-up audits by internal audit monitored by the committee and does the committee consider the adequacy of implementation of recommendations?	Yes	Follow-up reports by internal auditors are received by the Audit Committee at every meeting. A list of overdue actions is presented to the Corporate Management Team on a quarterly basis.
If considered necessary, is the committee chair able to hold private discussions with the Head of Internal Audit?	Yes	A pre-meeting between Committee members and Auditors takes place prior to each Committee meeting.
Is there appropriate co-operation between the internal and external auditors?	Yes	
Does the committee review the adequacy of internal audit staffing and other resources?	Yes	Re-tender internal audit contract every four years. Resource allocation in line with plan is picked up on an ongoing basis
Are internal audit performance measures monitored by the committee?	Yes	Included as part of reporting

Has the committee considered the information it wishes to receive from internal audit?	Yes	
Has the committee considered formal terms of reference defining internal audit's objectives, responsibilities, authority and reporting lines?	Yes	Internal Audit Charter received by Committee on an annual basis.
<b>External audit</b>		
Does the external audit representative attend meetings of the committee?	Yes	
Do the external auditors present and discuss their audit plans and strategy with the committee (recognising the statutory duties of external audit)?	Yes	Report to March Audit Committee
Does the committee chair hold periodic private discussions with the external auditor?	Yes	Before each Audit Committee meeting.
Does the committee review the external auditor's annual report to those charged with governance?	Yes	At June meeting.
Does the committee ensure that officials are monitoring action taken to implement external audit recommendations?	Yes	Followed up each year by external audit and half yearly update from DoF to ARC
Are reports on the work of external audit presented to the Audit and Assurance Committee?	Yes	Report to those charged with Governance received each June.
Does the committee assess the performance of external audit?	Yes	
Does the committee consider the external audit fee?	Yes	Within the external audit contract.
<b>Administration</b>		
Does the committee have a designated secretariat?	Yes	
Are agenda papers circulated in advance of meetings to allow adequate preparation by committee members and attendees?	Yes	At least a week before the meeting.
Do reports to the committee communicate relevant information at the right frequency, time, and in a format that is effective.	Yes	Ongoing continuous improvement takes place as necessary. Committee members openly challenge as necessary.
Does the committee issue guidelines and/or a pro forma concerning the format and content of the papers to be presented?	Yes	Internal and external audit reports do not require front cover. Other papers in Board Committee format.

Are minutes prepared and circulated promptly to the appropriate people, including all members of the Board?	Yes	Key issues reported to Board following committee, prior to approved minutes going to Board.
Is a report on matters arising presented or does the Chair raise them at the committee's next meeting?	Yes	A formal 'matters arising' report is received at each meeting.
Do action points indicate who is to perform what and by when?	Yes	As above
Does the committee provide an effective annual report on its own activities?	Yes	Annual report considered by Committee and presented to Board as part of the annual assurance process.
<b>Overall</b>		
Does the committee effectively contribute to the overall control environment of the organisation?	Yes	
Are there any areas where the committee could improve upon its current level of effectiveness?	Yes	Always looking to improve. Consideration of procurement assurance a recent example
Does the committee seek feedback on its performance from the Board and Accountable Officer?	Yes	

## Assurance Mapping (Review of papers submitted against the Audit and Risk Committee Remit 2023-24)

Remit: To provide assurance to NHS Board on corporate governance and financial probity.

Duties as noted in Terms of Reference	10 May 2023	21 June 2023	27 Sept 2023	16 Nov 2023	24 Jan 2024	20 March 2024
	Committee will review the overall Internal Control arrangements of the Board and make recommendations to the Board regarding signing of the Governance Statement, having received assurance from the Healthcare Governance, Staff Governance, Information Governance and other relevant Committees. Specifically it will:					
Receive a regular review of the operational effectiveness of the internal audit function.	Internal Audit Plan progress report	Internal Audit Plan progress report – Grant Thornton and Azets	Internal Audit Plan Progress Report	Internal Audit Plan Progress Report	Internal Audit Plan Progress Report	Internal Audit Plan 2024/25
Monitor the internal and external audit programme, receiving reports, overseeing and reviewing action taken by the Chief Executive on audit recommendations and reporting to the Board.	Internal Audit Report – Vaccination Programme Internal Audit Annual Report and Opinion 2022/23	Internal Audit Advisory Report – Cyber Security and Resilience Internal audit Report – Delayed Discharges and Performance Indicators Internal Audit Delivery Overview Paper Internal Audit Actions Follow Up Report ISO 260 Audit Completion Letter External Audit Annual Report	Internal Audit Actions Follow Up Report Internal Audit Report – Property Transaction Monitoring Internal Audit Report – Waiting List Management	Internal Audit Actions Follow Up Report Internal Audit Report – Infection Prevention and Control External Audit Actions Update from DoF	Draft Internal Audit Plan 2024/25	Internal Audit Plan progress report Internal Audit Actions Follow Up Report

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Remit: To provide assurance to NHS Board on corporate governance and financial probity.

Duties as noted in Terms of Reference	10 May 2023	21 June 2023	27 Sept 2023	16 Nov 2023	24 Jan 2024	20 March 2024
Receive reports from the Chief Executive and/or Executive Director of Finance in relation to formal audit reports and proactive as well as reactive counter fraud work.	Counter Fraud Update Report	Counter Fraud Update Report	Presentation & Annual Report from Head of Counter Fraud Services, NSS  Counter Fraud Update Report	Counter Fraud Update Report  Fraud Standard Self-Assessment and Action Plan  National Fraud Initiative	Counter Fraud Update Report  Counter Fraud Standards Pamphlet  Counter Fraud Services Strategy  National Fraud Initiative Self-Appraisal	Counter Fraud Update Report
Receive regular external audit reports, in particular any annual report or management letters relating to certification of the Board's statutory annual accounts.	National Finance System Assurance Report  Audit Scotland Technical Bulletin	National IT Services Audit Report  NSS Practitioner Services  External Auditor Letter of Representation  External Auditor Annual Report	Audit Scotland Report – Adult Mental Health	Integration Joint Boards: Internal Audit Reports and Plans  Audit Scotland Report – Investing in Scotland's Infrastructure		External Audit Plan 2023/24  Audit Scotland Report – NHS in Scotland Overview Report 2023

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Remit: To provide assurance to NHS Board on corporate governance and financial probity.

Duties as noted in Terms of Reference	10 May 2023	21 June 2023	27 Sept 2023	16 Nov 2023	24 Jan 2024	20 March 2024
Hold meetings with the external and internal auditors, if necessary, to discuss their annual report, the scope of their audit examination and any matters which the External Auditor wishes to discuss, without Executive Board Directors present.	<p>DoF meets with internal auditors on a regular basis and ARC committee members hold a pre-meet with auditors before each committee meeting.</p> <p>External audit have interim visits (February/March) and year-end audit (May and June) which culminates in a clearance meeting. Annual Audit reports and audited accounts go to the Audit and Risk Committee and the Board.</p>					
Receive assurance from other governance committees on actions by management to remedy weaknesses or other criticisms of the Board's systems made by the internal or external Audit.	<p>Internal Audit progress update – Recruitment</p> <p>Internal Audit progress update – Organisational Culture</p> <p>National Finance Systems – Post Implementation Review and Lessons Learned</p>	<p>Governance Statement From Chief Executive and Supporting Letters from Executive</p>		<p>Internal Audit Progress Update – Vaccination Programme</p>		
Review risk management arrangements, receive corporate risks related to the Audit & Risk Committee at least twice a year and receive the Risk Management Annual Report.	<p>Strategic Risk Register</p> <p>Risk Management Strategy</p>		<p>Strategic Risk Register</p> <p>RARSAG ToR</p>	<p>Strategic Risk Register</p>		<p>Strategic Risk Register</p>



# Assurance Mapping (Review of papers submitted against the Audit and Risk Committee Remit 2023-24)

Remit: To provide assurance to NHS Board on corporate governance and financial probity.

Duties as noted in Terms of Reference	10 May 2023	21 June 2023	27 Sept 2023	16 Nov 2023	24 Jan 2024	20 March 2024
Oversee the financial reporting process to ensure balance, transparency and integrity of published financial information.	Tender Waivers & Exception Report	Statutory Annual Accounts for approval to submit to Board ARC Statement of significant issues Annual audit assurance statement to Board Payment Verification Annual report Endowment Assurance Report	Tender Waivers & Exception Report	Tender Waivers & Exception Report	Tender Waivers & Exception Report Payment Verification Update	Tender Waivers & Exception Report
Receive annual reports and quarterly updates from the sub-committees established by the NHS Audit and Risk Committee in order to provide assurance and accountability.	No Sub Committees were established by ARC during year					
Review any proposed changes to the Standing Orders, Scheme of Delegation and Standing Financial Instructions	Code of Corporate Governance ARC Annual Report				Annual review of TOR	ARC Annual Report

# Audit and Risk Committee Reporting to NHS A&A Board 2023-24

Reporting Duties	10 May 2023	21 June 2023	27 September 2023	16 November 2023	18 January 2024	20 March 2024
Reporting action to the NHSAA Board	<ul style="list-style-type: none"> <li>Internal Audit Plan 2022-23 and progress against this.</li> <li>Internal Audit Report – Vaccination Programme.</li> <li>Internal Audit Annual Report and Opinion 2022/23.</li> <li>National Finance Systems Assurance Report for 2022/23 – ISAE3402.</li> <li>Code of Corporate Governance, Risk Management Strategy 2023-26 endorsed.</li> <li>Review of Strategic Risk Register.</li> </ul>	<ul style="list-style-type: none"> <li>Internal Audit Advisory Reports – Cyber Security and Resilience and Delayed Discharges and Performance Indicators.</li> <li>IT and Practitioner Services Audits.</li> <li>Governance statement and supporting letters.</li> <li>Annual accounts for 2022/23.</li> <li>Annual Audit Report for 2022/23.</li> <li>Annual audit assurance statement.</li> </ul>	<ul style="list-style-type: none"> <li>Update from the Head of Counter Fraud Services.</li> <li>Strategic Risk Register.</li> <li>Internal Audit Progress, Follow Up report and completed audits into Property Transaction Monitoring and Waiting List Management.</li> </ul>	<ul style="list-style-type: none"> <li>Internal Audit Report – Infection prevention and Control.</li> <li>Audit Action Progress Report.</li> <li>Internal audit reports for 2022/23 and plans for 2023/24 presented by Chief Auditors from the East, North and South integration Joint Boards.</li> <li>Counter Fraud Standards Self Assessment, and the National Fraud Action Plan.</li> <li>Strategic Risk Register.</li> </ul>	<ul style="list-style-type: none"> <li>Draft Internal Audit Plan for 2024/25.</li> <li>Internal Audit Progress Report.</li> <li>Draft ToR for ARC.</li> <li>National Fraud Initiative Self-Assessment Checklist.</li> </ul>	<ul style="list-style-type: none"> <li>External Audit Plan 2023/24.</li> <li>Final draft Internal Audit Plan 2024/25.</li> <li>Internal Audit Plan 2023/24, follow up report and Progress Report.</li> <li>Completed audit into Capital Procurement and Contracting of NSAIS.</li> <li>ARC Annual Report 2023/24</li> <li>NHS Ayrshire and Arran Registers of Gifts, Hospitality and Interests</li> </ul>
Confirmation these were brought to the NHSAA Board	Y	Y	Y	Y	Y	Y