

NHS Ayrshire & Arran



Meeting:	Ayrshire and Arran NHS Board
Meeting date:	Monday 3 February 2025
Title:	Audit and Risk Committee meeting on 23 January 2025 – Chair's report to NHS Board
Responsible Director:	Derek Lindsay – Director of Finance
Report Author:	Jean Ford, 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 items 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 items from committees.

2.3 Assessment

Key items agreed by Committee are noted below.

Audit Scotland

- A presentation from Audit Scotland was received on their audit of NHS in Scotland Finance and Performance.

Internal Audit

- The regular update on Progress with the 2024/25 Internal Audit Plan was received which is progressing well.
- An update on actions from the Risk Management Audit from earlier in the year was received, all of which are being progressed.
- The committee received an update on the CRES audit actions following a request at the November committee for more clarity to be provided on what specific action was proposed and how this would address findings. The committee are now comfortable with the way forward.

Best Value

- A proposed approach for meeting Best Value requirements laid down by Scottish Government and highlighted by Audit Scotland in their external audit recommendations of 2022/23 and 2023/24 was presented and supported submission to Board for final approval before being taken forward for 2024/25 onwards.

Terms of Reference

- The annual review of the Terms of Reference was completed and approved with minor amendments.

Counter Fraud

- The regular Counter Fraud report was presented together with the annual self-assessment against the Counter Fraud Standards. No major concerns are extant and good progress is being made towards full compliance with the Counter Fraud Standards.

2.4 Recommendation

The Board is asked to be aware of and discuss the key items highlighted and receive assurance that issues are being addressed, where required.