

NHS Ayrshire & Arran



Meeting: Ayrshire and Arran NHS Board

Meeting date: Monday 31 March 2025

Title: Audit and Risk Committee meeting on 20 March 2025 – Chair’s report to NHS Board

Responsible Director: Derek Lindsay – Director of Finance

Report Author: Sukhomoy Das, Non-Executive Director/Committee Vice-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 discussed/agreed by Committee are noted below.

- The external audit plan for 2024-25 was presented to the committee by Audit Scotland.

- The committee received the final draft Internal Audit Plan for 2025-26 which has also been considered by CMT and the Integrated Governance Committee. This was approved for submission to the NHS Board for final approval.
- Members reviewed the 2023/24 Internal Audit Progress report and the Internal Auditor is confident that all audits are on track for the end of year opinion to be received at the May 2025 Audit and Risk Committee.
- The committee received the Internal Audit Reports on Business Continuity Planning and GP Enhanced Sustainability. Monitoring of progress against the recommendations in the Business Continuity Planning Report will be undertaken by the Integrated Governance Committee. Due to the red rating received by the GP Enhanced Sustainability audit it was agreed this would be monitored by the Audit and Risk Committee as well as the IJB Audit and Performance Committee.
- Members reviewed the Internal Audit Actions Follow Up report noting that good progress has been made against the outstanding recommendations. There was a particular focus on progress on the CRES report recommendations.
- The committee reviewed and supported the self-assessment against the national 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.