

# NHS Ayrshire & Arran



<b>Meeting:</b>	<b>Ayrshire &amp; Arran NHS Board</b>
<b>Meeting date:</b>	<b>Monday 31 March 2025</b>
<b>Title:</b>	<b>Internal Audit Plan 2025/2026</b>
<b>Responsible Director:</b>	<b>Claire Burden, Chief Executive</b>
<b>Report Author:</b>	<b>Derek Lindsay, Director of Finance</b>

## 1. Purpose

This is presented to the Committee for:

- Discussion

This paper relates to:

- Government policy/directive

This aligns to the following NHSScotland quality ambition(s):

- Effective

## 2. Report summary

### 2.1 Situation

Azets as the Board's internal auditors take a risk based approach and have proposed areas for internal audit review in 2025/2026. The plan has been refined through discussion at Audit and Risk Committee, Corporate Management Team and Integrated Governance Committee. This presented for Members to approve the internal audit plan for 2025/2026.

### 2.2 Background

Internal audit are required to provide an annual assurance statement. This supports the Governance Statement within the Board annual accounts. They take a risk based approach in determining areas to carry out reviews, which should cover all areas of governance.

### 2.3 Assessment

Appendix 1 shows the areas suggested to be covered over the period 2023/2024 – 2025/2026. The focus for now is the 2025/26 plan.

Starting from the strategic risks to the organisation, the draft audit plan seeks to provide governance committees with assurance in some of these key areas.

<b>Audit review area 2025/2026</b>	<b>Lead Director</b>	<b>Governance Committee</b>
Strategic and operational planning	Kirstin Dickson	Performance
Health and Safety	Sarah Leslie	Staff
CRES – Follow Up Review	Kirstin Dickson	Audit and Risk
Core Financial Controls – Non-Pay Expenditure	Derek Lindsay	Audit and Risk
Mental Health Waiting Times	Caroline Cameron	Performance
Pharmacy Stock Management	Roisin Kavanagh	Healthcare
Staff Performance Management	Sarah Leslie	Staff
Cyber Security	Nicola Graham	Information
Information Governance	Crawford McGuffie	Information
Property Transaction Monitoring	Nicola Graham	Audit and Risk

For each of the areas of review there is a need to agree the relevant governance committee. All reports are received by the Audit and Risk Committee who would then pass them to the governance committee specified to monitor implementation.

#### **2.1.1 Quality/patient care**

A review will take place on Mental Health Waiting Times.

#### **2.1.2 Workforce**

A review is planned on Staff Performance Management and health and Safety.

#### **2.1.3 Financial**

Financial controls are audited on a cyclical basis.

#### **2.1.4 Risk assessment/management**

The internal auditors reviewed the strategic risk register in designing their audit programme.

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

An impact assessment has not been completed because not relevant

#### **2.1.6 Other impacts**

- Best value
  - Vision and Leadership
  - Effective Partnerships
  - Governance and accountability
  - Use of resources
  - Performance management
- Compliance with Corporate Objectives

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

The Board has carried out its duties to involve and engage external stakeholders where appropriate including a discussion at Corporate Management Team.

### **2.1.8 Route to the meeting**

This has been previously considered by the following groups as part of its development. The groups have either supported the content, or their feedback has informed the development of the content presented in this report:-

- Audit and risk committee – 18 November 2024, 23 January 2025 and 20 March 2025
- Corporate Management Team – 21 January 2025
- Integrated Governance Committee – 10 February 2025

### **2.3 Recommendation**

Board members are asked to approve the proposed areas for internal audit services in 2025/2026.

### **3. List of appendices**

- Appendix 1, Draft Internal Audit Plan from Azets

# NHS Ayrshire & Arran

**Internal Audit Annual Plan 2025/26**

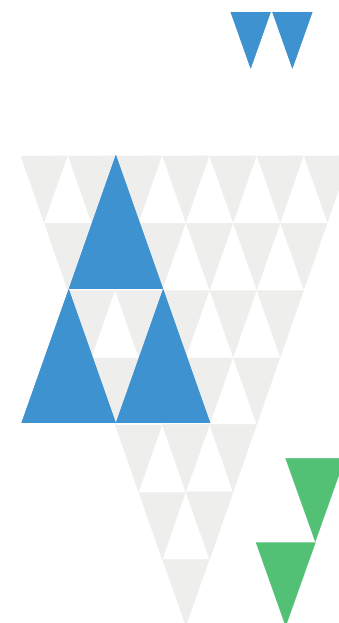
Updated as at March 2025



# NHS Ayrshire & Arran Internal Audit Annual Plan 2025/26

## Contents

<b>Introduction</b>	Page 03
<b>Internal audit approach</b>	Page 05
<b>Delivering the internal audit plan</b>	Page 07
<b>Appendix 1 – Internal audit plan 2023/24 – 2025/26</b>	Page 09
<b>Appendix 2 – Summary of changes to plan since November 2024</b>	Page 15
<b>Appendix 3 – Strategic Risk Register</b>	Page 16
<b>Appendix 4 – Review timetable 2025/26</b>	Page 17
<b>Appendix 5 – Internal audit universe</b>	Page 18
<b>Appendix 6 – Internal audit charter</b>	Page 22
<b>Appendix 7 – Disclaimer</b>	Page 30



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# Introduction

Internal Auditing strengthens the organisation's ability to create, protect, and sustain value by providing the Board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. Internal audit enhances an organisation's:

- Successful achievement of its objectives;
- Governance, risk management, and control processes;
- Decision-making and oversight;
- Reputation and credibility with its stakeholders; and
- Ability to serve the public interest.

## *Purpose of Internal Audit from the Global Internal Audit Standards*

Our strategic internal audit plan is designed to support the achievement of NHS Ayrshire and Arran (NHSAA's). It will provide NHSAA, through the Audit and Risk Committee, with the assurance it needs to discharge its governance responsibilities effectively and comply with best practice in corporate governance. We also aim to contribute to the continuous improvement of governance, risk management and internal control processes through the implementation of this this plan.

Azets' internal audit methodology complies fully with the Global Internal Audit Standards (GIAS) and Topical Requirements, which cover the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework (IPPF).

The GIAS require the Chief Internal Auditor to produce a risk-based plan that takes into account NHSAA's risk management framework, its strategic objectives and priorities, and the views of senior managers and the Audit and Risk Committee. The objective of audit planning is to direct audit resources in the most efficient manner to provide sufficient assurance that key risks are being managed effectively and value for money is being achieved.

This document addresses these requirements by setting out a strategic internal audit plan for the three-year period 2023/24 to 2025/26.



# Introduction

## Audit and Risk Committee action

Our initial three-year plan was approved for onward submission to the Board by the Audit and Risk Committee (ARC) in March 2023. We refreshed the plan for 2023/24 through discussion with management with the resulting draft approved by the ARC in March 2024.

We presented a first draft of the plan for 2025/26 to the ARC in November 2024 for early feedback by members on the proposed areas of coverage for 2025/26, and a revised draft for review by members in January 2025.

Since the January 2025 ARC meeting, we have made one minor change to reflect feedback from the Chief Executive. At Appendix 2, we have provided a reconciliation between the initial draft presented to ARC in November 2024 to this current version to allow clear sight of the changes that have been made since the plan was first presented to ARC.

We have also fully refreshed the Internal Audit Charter (at Appendix 6 to this document) to align with the requirements of the new Global Internal Audit Standards.

The ARC is therefore asked to review the proposed areas of coverage within this draft (at Appendix 1) and approve the plan for the 2025/26 audit year. The plan will thereafter be presented to the Board for final approval.

We reiterate to the ARC our commitment to ensuring that we retain a degree of flexibility in our work such that we are able to respond to new and emerging areas of risk during the year, as aligned with the assurance needs of the ARC.



# Internal audit approach

## 2.1 Risk based internal auditing

Our methodology links internal audit activity to the organisation’s risk management framework. The main benefit to NHSAA is a strategic, targeted internal audit function that focuses on the key risk areas and provides maximum value for money.

We have reviewed NHSAA’s risk management arrangements and have confirmed that they are sufficiently robust for us to place reliance on the risk register as one source of the information we use to inform our audit needs assessment.

## 2.2 Audit needs assessment

Our internal audit plans are based on an assessment of audit need. “Audit need” represents the assurance required by the ARC from Internal Audit that the control systems established to manage and mitigate the key inherent risks are adequate and operating effectively. The objective of the audit needs assessment is therefore to identify these key controls systems and determine the internal audit resource required to provide assurance on their effectiveness.

Our audit needs assessment involved the following activities:

- Reviewing NHSAA’s risk register.
- Reviewing NHSAA’s corporate and operational plans.
- Reviewing previous internal audit reports.
- Reviewing external audit reports and plans.
- Reviewing the NHSAA website and internal policies and procedures.
- Considering requirements of or changes to laws and regulations.
- Coverage provided by other assurance providers.
- Utilising our experience at similar organisations; and
- Discussions with senior management and the ARC.

The plan has also been cross-referenced to the NHSAA Corporate risk register as at November 2024. The audit universe is included at Appendix 5.



## 2.3 Liaison with other assurance providers

We seek to complement the areas being covered by NHSAA's external auditors, Audit Scotland. We welcome comments on the internal audit plan from external audit at any time and we will formally discuss the plan with Audit Scotland on at least an annual basis. This will help us to target our work in the most effective manner, avoiding duplication of effort and maximising the use of total audit resource.

# Delivering the internal audit plan

## 3.1 Internal Audit Charter

At Appendix 6 we have set out our Internal Audit Charter, which details how we will work together to deliver the internal audit programme.

## 3.2 Internal Audit team – indicative staff mix

Grade	2025/26 Input (days)	Grade mix (%)
Partner	22	9%
Director / Senior Manager	43	18%
Audit Manager /Assistant Audit Manager	36	15%
Senior Auditors	67	28%
Junior Auditors	72	30%
Total	240	100%

## 3.3 Internal Audit Team Contacts



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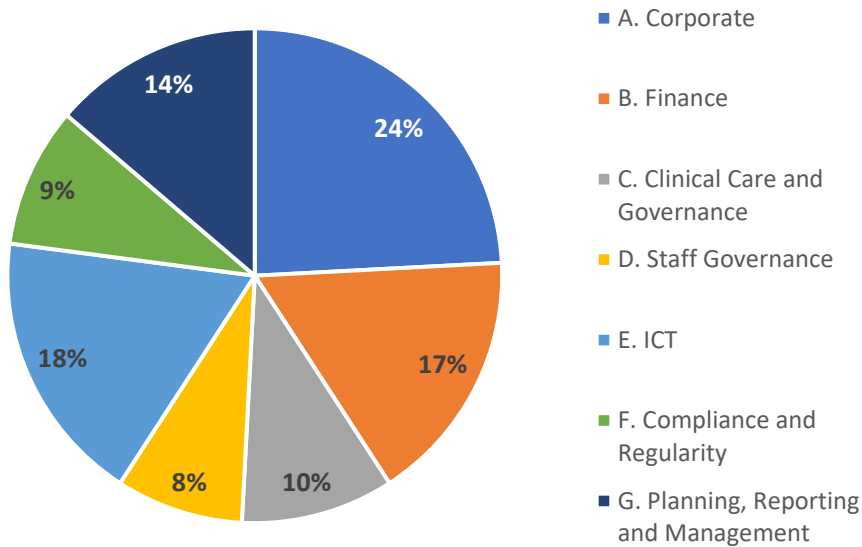
# Proposed Internal Audit Plan

Appendix 1 presents the internal audit plan for 2023/24 to 2025/26. As our approach is based on risk, the proposed plan is also cross-referenced to the strategic risk register as at November 2024, which is included at Appendix 3 for reference.

Internal audit is only one source of assurance for the Audit and Risk Committee. Assurance on the management of risk is provided from a number of other sources, including the senior management team, external audit and the risk management framework itself.

The diagram below demonstrates how the internal audit days for 2025/26 are allocated across each area of the audit universe.

Allocation of audit days



## Appendix 1 – Internal Audit Plan 2023/24 - 2025/26

Audit area	2023/24	2024/25	2025/26	Risk Register Ref	Audit objectives
<b>A. Corporate</b>					
<b>A.1a Performance Monitoring</b>	18			<i>All risks</i>	We will consider the extent to which NHSA&A has developed and implemented robust performance monitoring arrangements to ensure that performance against key corporate performance measures, and Covid-19 recovery plans and targets are subject to appropriate scrutiny and monitoring on a timely basis. This will include review of governance structures to ensure that duplication of effort is minimised.
<b>A.1b Performance Monitoring (IJBs)</b>	30			<i>All risks</i>	We will assess the robustness of performance monitoring arrangements as relates to Allied Health Professionals, and the extent to which these support whole-system assessment of performance on a recurring basis.
<b>A.2 Strategic and Operational Planning</b>		1.25	20	668, 669	<p>We will consider arrangements for ensuring that clear and coherent operational plans are consistently developed across Directorate areas, aligned to the Board's strategic priorities – for example legacy Remobilisation Plans and forward-looking Annual Delivery Plans.</p> <p><i>NB: the ARC approved deferral of this audit from the 2024/25 plan at its meeting in November 2024. We intend to run this audit in parallel with our 2025/26 audit of CRES to allow a rounded view of the extent to which financial, strategic and operational plans are aligned.</i></p>
<b>A.3 Risk Management</b>		18		<i>All risks</i>	<p>To ensure that:</p> <ul style="list-style-type: none"> <li>• there is a defined and consistently applied approach for identifying, assessing, prioritising and escalating organisational risks;</li> <li>• Risk registers are embedded throughout the organisation;</li> <li>• Mitigating actions are identified to manage residual risks down to an acceptable level; and</li> <li>• Risk registers are subject to monitoring and scrutiny on an ongoing basis.</li> </ul>
<b>A.4 Health and Safety</b>			18	357, 432, 767	To assess whether the current processes for managing and complying with non-clinical external inspection requirements are fit-for-purpose.

Audit area	2023/24	2024/25	2025/26	Risk Register Ref	Audit objectives
<b>A.5 Environmental Sustainability</b>		18		<i>All risks</i>	We will assess the extent to which NHSA&A has prepared to implement the requirements of the NHS Scotland Climate Emergency and Sustainability Strategy. We will review the extent to which local plans have been developed and embedded within NHSA&A strategies, policies, procedures and decision-making frameworks.
<b>A.7 Business Continuity Planning</b>		20		557, 603, 811, 821, 856	To consider effectiveness of business continuity arrangements in the case of a large-scale disruption that compromises business-as-usual. We will consider the effectiveness of testing arrangements, staff training and awareness and organisational resilience.
<b>A.8 IJB Review – Lead Partnership Arrangement</b>			20	<i>All risks</i>	A pan-Ayrshire review considering the extent to which the Lead Partnership arrangement supports effective governance arrangements as aligned with the Integration Scheme in respect of decision making, risk management and performance management.  <i>Exact scope requires further refinement between Internal Audit, Chief Executive and Chief Officers.</i>
<b>Subtotal A:</b>	<b>48</b>	<b>57.25</b>	<b>58</b>		
<b>B. Finance</b>					
<b>B.1 Financial Management and Reporting</b>	31			703	To review arrangements for ensuring that a robust financial management and reporting framework is in place to allow NHSA&A to demonstrate the effective and efficient use of financial resources.  In particular we will consider the use of appropriate budgeting and forecast models to mitigate against economic uncertainty arising from inflationary pressures, supply chain issues, and ongoing discussions on staff pay awards.
<b>B.2 Capital Procurement and Contracting of National Secure Adolescent Inpatient Service (NSAIS)</b>	20			703	To review overarching governance and project managements arrangements over procurement and contracting related to the NSAIS project. Our review will also consider progress by management in implementing actions identified from the prior NHS Assure review.

Audit area	2023/24	2024/25	2025/26	Risk Register Ref	Audit objectives
<b>B.3a Cash Releasing Efficiency Savings (CRES) Plan</b>		42.75		703	To review progress towards implementation of the CRES plan, including confirmation that progress is monitored regularly and reported to those charged with governance on a consistent basis. This review will also consider the roles of operational service managers in monitoring budgets and taking remedial action to address budget variances, including the clarity of this role, the central support provided and the consistency of application.
<b>B.3b Cash Releasing Efficiency Savings (CRES) Plan – follow up review</b>			20	703	We will review progress towards implementation of the CRES plan including the extent to which there are clear savings plans in place that are aligned with Scottish Government funding requirements, as well as corporate plans. We will also assess the extent to which management and Board reporting supports scrutiny of progress towards delivering required savings target in year, and arrangements for ensuring that there is clarity between NHSAA and its partner IJBs as to the required level of savings. This audit will also consider the extent to which the recommendations identified in our 2024/25 audit have been implemented by management.  <i>NB: Review to be undertaken in Q4 2025/26 to allow time for prior recommendations to be implemented.</i>
<b>B.4 Core Financial Controls – Non-Pay Expenditure</b>			20	703	We will carry out an end-to-end review of the purchase-to-pay process including requisitioning, approval of purchase orders, receipting of goods/services and payment of invoices. .
<b>Subtotal B:</b>	<b>51</b>	<b>42.75</b>	<b>40</b>		
<b>C. Clinical Care and Governance</b>					
<b>C.2 GP Enhanced Service Provision</b>		20		668, 674, 741	We will review progress towards implementing the Enhanced Service Provision Model for GPs including the extent to which:  1) reliable and consistent data exists to support and inform the required service redesign; 2) The relative cost v benefit has been consistently assessed for potential alternative delivery models; and 3) key stakeholder groups including GPs, other NHS staff, HSCP staff and patients have had the opportunity to feedback to proposed amendments to the service provision in their local areas.

Audit area	2023/24	2024/25	2025/26	Risk Register Ref	Audit objectives
<b>C.3 Patient Flow Management</b>		25		767, 494, 668, 741	We will assess the extent to which drivers of demand for Acute services are consistently understood and factored into resource planning. We will use data analytics to identify potential pressure points within the patient flow pathway as a means of supporting prompt discharge from hospitals.
<b>C.5 Infection Prevention and Control</b>	20			357, 811	To review arrangements for ensuring that Infection Control measures are consistently understood and applied across Acute sites. We will consider the extent to which: <ul style="list-style-type: none"> <li>1) staff receive training aligned to Infection Control policies;</li> <li>2) there are clear and consistent processes for monitoring and reporting of compliance with policies;</li> <li>3) identified breaches are reported to an appropriate governance group; and</li> <li>4) remedial action is taken where appropriate to minimise the likelihood of sustained non-compliance</li> </ul>
<b>C.6 Waiting List Management</b>	20	20		494, 668, 669, 703, 764, 767	To provide assurance that waiting lists are being effectively and accurately maintained to support achievement of Treatment Time Guarantees as required by Scottish Government. Areas of focus to be agreed on an annual basis to consider prioritisation of cases and monitoring of backlog and performance. This may cover areas such as ensuring the consistent application of policies / processes, quality of data used, oversight over performance and implementation of new initiatives.
<b>C.8 Pharmacy Stock Management</b>			24	357, 432, 668, 703	We will consider the policies and procedures in place for Pharmacy stock, in particular, arrangements for ensuring that medicines are stored in line with legal requirements and national guidance to ensure that risks to patients and staff are managed effectively.
<b>Subtotal C:</b>	<b>40</b>	<b>65</b>	<b>24</b>		
<b>D. Staff Governance</b>					
<b>D.1 Staff Rostering</b>	25			219, 668, 669, 764	To confirm whether consistent and effective staff planning rules are in place; that unsafe working patterns are identified, appropriately reported and managed; and that clinical risk is minimised through the use of suitably skilled staff.

Audit area	2023/24	2024/25	2025/26	Risk Register Ref	Audit objectives
<b>D.2 Promoting Attendance</b>		20		219	<p>To ensure that Sickness and Absence Management policies are up-to-date, consistent with national guidance, and consistently applied to promote attendance across different locations.</p> <p>We will also consider whether a sickness absence tolerance level has been set and is subject to appropriate monitoring. We will use data analytics to target areas exceeding this tolerance and undertake root analysis to seek to understand drivers of high absence rates.</p>
<b>D.3 Staff Performance Management</b>			20	219, 351, 357	To consider arrangements for staff performance management, including consistency of the appraisal process, objective setting and identification and resolution of training/development needs for staff.
<b>Subtotal D:</b>	<b>25</b>	<b>20</b>	<b>20</b>		
<b>E. ICT</b>					
<b>E.1 Cyber Security</b>			18	557, 603, 811, 821	We will perform a Cyber Security Health Check to assess NHSA&A's relative cyber health including arrangements for management of cyber security risks, governance arrangements and staff training. We will use our insight from the recent post-event review of the cyber-attack at SEPA to share any relevant learning with NHSA&A.
<b>E.2 Information Governance</b>			25	557, 742, 811, 821	To review arrangements to ensure compliance with the Data Protection Act and Freedom of Information and Public Records Scotland Act. This audit will also consider progress towards delivery of the Electronic Patients Record Programme.
<b>E.3 Digital Strategy</b>	18			668, 669	An initial, advisory review of Digital Strategy, including best practice recommendations to support development/implementation of the strategy.
<b>Subtotal E:</b>	<b>18</b>	<b>-</b>	<b>43</b>		



Audit area	2023/24	2024/25	2025/26	Risk Register Ref	Audit objectives
<b>F. Compliance and Regularity</b>					
<b>F.1 Property Transaction Monitoring</b>	7	7	7		Review of property transactions as required by the Scottish Government Property Transaction Handbook
<b>F.2 Follow-up</b>	15	15	15		To confirm that management actions have been implemented as agreed.
<b>Subtotal F:</b>	<b>22</b>	<b>22</b>	<b>22</b>		
<b>G. Audit Management</b>					
<b>G.1 Contract management</b>	7	7	7		
<b>G.2 Audit and Risk Committee planning and attendance</b>	12	12	12		ARC prep and attendance, including Chair liaison/support
<b>G.3 Audit needs analysis – strategic and annual planning</b>	4	2	2		Audit needs assessment, in line with PSIAS and quality standards
<b>G.4 Liaison with external audit</b>	2	1	1		For coordination and efficiency
<b>G.5 Liaison meetings and progress reporting</b>	6	6	6		For ongoing liaison, regular communication and mgt support/comms
<b>G.6 Annual internal audit report</b>	2	2	2		Per PSIAS
<b>G.7 Contingency</b>	3	3	3		To respond to issues as/when they arise over the year
<b>Subtotal G:</b>	<b>36</b>	<b>33</b>	<b>33</b>		
<b>TOTAL</b>	<b>240</b>	<b>240</b>	<b>240</b>		

## Appendix 2 – Summary of changes to audit plan between November 2024 and March 2025

Audit area	Audit days (per plan at Nov 2024)	Change at Jan 2025	Change at Mar 2025	Proposed audit days (as at Mar 2025)	Comments
<b>A.2 Strategic and Operational Planning</b>	0	+20		20	As per ARC feedback at November 2024 meeting following deferral from 2024/25 plan.
<b>A.6 Stakeholder Engagement</b>	19	-19		0	De-prioritised as per discussion at ARC in November 2024. To consider need for review in 2026/27.
<b>A.8 IJB Review</b>	0	-	+20	20	Included at request of Chief Executive in February 2025. At this stage, the request is for the review to focus on governance arrangements as aligned with the Lead Partnership model and the extent to which there is a “pan-Ayrshire” approach to governance, risk management and decision making across the devolved IJB areas.  Further discussion between Internal Audit, Chief Executive and Chief Officers is necessary to further refine scope.
<b>B.3b CRES Plan</b>	0	+20		20	Included as “reserve” area within initial draft of 2025/26 plan presented in November 2024. Included in this draft as per discussion at November ARC meeting / as part of wider response to findings in 2024/25 audit.
<b>C.4 Patient Flow Management</b>	25	-25		0	Discussed with Chief Executive in January 2025. This audit will form the basis of C.3 ‘HSCP review’ to be undertaken in 2024/25.
<b>C.6 Waiting List Management</b>	20	-20		0	Agreed to defer audit at January 2025 ARC meeting. Will be considered for inclusion in 2026/27 plan.
<b>C.7 Mental Health Waiting Times</b>	20	-	-20	0	Intention initially was to review Mental Health Waiting Times in 2025/26, however, this has been deferred as at February 2025 at request of the Chief Executive in favour of an IJB review of the Lead Partnership arrangement model (as per A.8 above).
<b>C.8 Pharmacy Stock Management</b>	0	+24		24	Included as “reserve” area within initial draft of 2025/26 plan presented in November 2024. Agreed with Chief Executive in January 2025 this review should be undertaken in 2025/26 and agreed at ARC in January 2025.
<b>TOTAL</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>84</b>	

## Appendix 3 – Strategic Risk Register

As part of our audit needs assessment, we reviewed the Strategic Risk Register (as at November 2024) to consider auditable areas against identified risks.

REF	Risk Title	Status
219	Staffing and Competence - Promoting Attendance and Staff Wellbeing	Treat
351	Staffing and Competence - Personal Development Review Process	Treat
357	Compliance - Mandatory and Statutory Training	Treat
432	Compliance - Statutory Regulations Management of the Estate	Treat
494	Complaints / claims - Planned Care Waiting Times	Treat
557	Compliance - Information Governance	Treat
603	Service / Business Interruption - Cyber Incident	Treat
668	Staffing & Competence - Transformational Change reform and recovery of services	Treat
669	Objectives and projects - sustainability through reform (Caring for Ayrshire	Treat
674	Service / business interruption – General Practice Sustainability	Treat
703	Financial – Financial Outturn	Treat
742	Adverse Publicity/Reputation - Provision of Data and Intelligence for the purposes of Planning	Treat
764	Patient experience / outcome - registrant workforce supply and capacity	Treat
767	Patient Experience/ Outcome - Emergency Department Crowding	Treat
811	Service / Business Interruption – Inability to deliver core/optimal IPCT Service	Treat
821	Patient Experience / Outcome - Failure of Digital Services Across Ayrshire and Arran	Treat
856	Adverse publicity / reputation – COVID-19 Inquiry – Retention of Mailboxes	Treat

## Appendix 4 – Review timetable 2025/26

In this section of the audit plan, we have included indicative timings for the 2025/26 programme of work. We welcome any feedback from members on the prioritisation of component audit reviews within the plan.

Review	Start fieldwork	Complete fieldwork	Draft Report	Management Response	Final Report	ARC meeting
<b>A.2 Strategic and Operational Planning</b>	<i>Feb 2026</i>	<i>Mar 2026</i>	<i>Mar 2026</i>	<i>Apr 2026</i>	<i>May 2026</i>	<b>May 2026</b>
<b>A.4 Health and Safety</b>	<i>Jul 2025</i>	<i>Aug 2025</i>	<i>Sep 2025</i>	<i>Sep 2025</i>	<i>Oct 2025</i>	<b>Nov 2025</b>
<b>A.8 IJB Review – Lead Partnership Arrangement</b>	<i>May 2025</i>	<i>Jun 2025</i>	<i>Jun 2025</i>	<i>Jul 2025</i>	<i>Aug 2025</i>	<b>Sep 2025</b>
<b>B.3b CRES Plan</b>	<i>Feb 2026</i>	<i>Mar 2026</i>	<i>Mar 2026</i>	<i>Apr 2026</i>	<i>May 2026</i>	<b>May 2026</b>
<b>B.4 Core Financial Controls – Non-pay Expenditure</b>	<i>Sep 2025</i>	<i>Oct 2025</i>	<i>Oct 2025</i>	<i>Nov 2025</i>	<i>Dec 2025</i>	<b>Jan 2026</b>
<b>C.8 Pharmacy Stock Management</b>	<i>Jan 2026</i>	<i>Feb 2026</i>	<i>Mar 2026</i>	<i>Mar 2026</i>	<i>Apr 2026</i>	<b>May 2026</b>
<b>D.3 Staff Performance Management</b>	<i>Aug 2025</i>	<i>Sep 2025</i>	<i>Sep 2025</i>	<i>Oct 2025</i>	<i>Oct 2025</i>	<b>Nov 2025</b>
<b>E.1 Cyber Security</b>	<i>Oct 2025</i>	<i>Oct 2025</i>	<i>Nov 2025</i>	<i>Dec 2025</i>	<i>Jan 2026</i>	<b>Mar 2026</b>
<b>E.2 Information Governance</b>	<i>Aug 2025</i>	<i>Aug 2025</i>	<i>Sep 2025</i>	<i>Oct 2025</i>	<i>Oct 2025</i>	<b>Nov 2025</b>
<b>F.1 Property Transaction Monitoring</b>	<i>May 2025</i>	<i>May 2025</i>	<i>Jun 2025</i>	<i>Jul 2025</i>	<i>Aug 2025</i>	<b>Sep 2025</b>
<b>F2. Follow up - Q1</b>			n/a			<b>Jun 2025</b>
<b>F2. Follow up - Q2</b>			n/a			<b>Sep 2025</b>
<b>F2. Follow up - Q3</b>			n/a			<b>Nov 2025</b>
<b>F2. Follow up - Q4</b>			n/a			<b>Mar 2026</b>
<b>G.6 Annual internal audit report</b>			n/a			<b>May 2026</b>

## Appendix 5 – Internal audit universe

Auditable area	2023/24	2024/25	2025/26	Comments
<b>Strategic Planning</b>			✓	<i>Key risk area in respect of wider remobilisation and recovery activity</i>
<b>Operational Planning</b>			✓	<i>Key risk area in respect of wider remobilisation and recovery activity</i>
<b>Performance Management and Reporting</b>	✓			<i>Key risk area in respect of wider remobilisation and recovery activity</i>
<b>KPI Setting and Monitoring</b>	✓			<i>Key risk area in respect of wider remobilisation and recovery activity</i>
<b>Remobilisation / Recovery</b>		✓		<i>Key risk area in respect of wider remobilisation and recovery activity</i>
<b>Whistleblowing</b>				<i>Not identified as priority area for audit. Potential to revisit if risk profile increases</i>
<b>Risk Management</b>		✓		<i>Fundamental in ensuring achievement of organisational objectives.</i>
<b>Risk Strategy and Appetite</b>		✓		
<b>Stakeholder Engagement</b>				<i>Not identified as priority area for audit. Potential to revisit if risk profile increases</i>
<b>Partnership Working</b>			✓	<i>Key risk area in ensuring success of the organisation. Covered through IJB audit and audit of Strategic/ Op Planning</i>
<b>Estate Management</b>				<i>Not identified as priority area for audit. Potential to revisit if risk profile increases</i>
<b>Service Level Agreements</b>				<i>Not identified as priority area for audit. Potential to revisit if risk profile increases</i>
<b>Energy &amp; Utilities Management</b>				<i>Not identified as priority area for audit. Potential to revisit if risk profile increases</i>
<b>Environmental Sustainability</b>		✓		<i>Key risk area in context of national policy developments</i>
<b>Service Redesign</b>	✓	✓	✓	<i>Key risk area. Covered through reviews of Strategic / Op Planning, Patient Flow Management and Waiting List Management</i>
<b>Budget Setting and monitoring</b>	✓	✓	✓	<i>Key risk area in context of reduced funding environment. Covered in audit of Financial Management and Reporting in Y1 and CRES follow up audit in Y2/Y3</i>
<b>Non-pay Expenditure</b>			✓	<i>Key risk area due to challenging external economic conditions. Potential to cover as part of Financial Controls audit</i>
<b>Accounts Payable</b>			✓	<i>Key risk area due to challenging external economic conditions. Potential to cover as part of Financial Controls audit</i>
<b>Income</b>				<i>Not identified as priority area for Internal Audit due to predominantly SG funding. Reviewed annually by External Audit.</i>
<b>Accounts Receivable</b>				<i>Not identified as priority area for Internal Audit due to predominantly SG funding. Reviewed annually by External Audit.</i>
<b>Investment Management</b>				<i>Not identified as priority area for Internal Audit</i>

Auditable area	2023/24	2024/25	2025/26	Comments
Efficiency Targets and Savings	✓	✓	✓	Key risk area in context of reduced funding environment. Covered in audit of Financial Management and Reporting in Y1 and CRES follow up audit in Y2/Y3
Financial Planning	✓	✓	✓	Key risk area in context of reduced funding environment. Covered in audit of Financial Management and Reporting in Y1 and CRES follow up audit in Y2/Y3
Financial Reporting	✓	✓	✓	Key risk area in context of reduced funding environment. Covered in audit of Financial Management and Reporting in Y1 and CRES follow up audit in Y2/Y3
Capital Planning				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Cashflow Management				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Treasury Policies and Procedures				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Intangible Assets				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Lease Contract Management				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Ledger Management				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Bank & Control Account Reconciliations				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Patient Funds				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Payroll				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Starters & Leavers				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Time recording				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Travel & Subsistence				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Procurement & Tendering				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Property, Plant and Equipment				Reviewed annually by External Audit. Not identified as priority area for Internal Audit.
Infection Control	✓			Key risk area from audit needs assessment
Waiting Times	✓	✓	✓	Key risk area from audit needs assessment
Prescribing				Not identified as priority area for audit. Potential to revisit if risk profile increases
Pharmacy Stock Management			✓	Risk area for health board in context of need to manage prescribing costs and ensuring safe and secure management of medicines.
Incident / SAE Management				Not identified as priority area for audit. Potential to revisit if risk profile increases
Duty of Candour				Not identified as priority area for audit. Potential to revisit if risk profile increases

Auditable area	2023/24	2024/25	2025/26	Comments
Patient Transport				Not identified as priority area for audit. Potential to revisit if risk profile increases
Waiting List Management	✓	✓		Key risk area and contributor to remobilisation. Rolling programme of annual audits to be agreed with management and ARC.
Portering				Not identified as priority area for audit. Potential to revisit if risk profile increases
Theatre Utilisation				Not identified as priority area for audit. Potential to revisit if risk profile increases
Catering				Not identified as priority area for audit. Potential to revisit if risk profile increases
Public Protection Arrangements				Not identified as priority area for audit. Potential to revisit if risk profile increases
Safeguarding				Not identified as priority area for audit. Potential to revisit if risk profile increases
Delayed Discharge / Discharge Planning		✓		Key risk area and contributor to remobilisation. Rolling programme of annual audits to be agreed with management and ARC.
Patient Flow Management		✓		Key risk area identified through audit needs assessment
Care Home Discharges		✓		Key risk area identified through audit needs assessment
Public Health Screening				Not identified as priority area for audit. Potential to revisit if risk profile increases
Enhanced GP Provision		✓		Key risk area identified through audit needs assessment
Medicines Governance				Not identified as priority area for audit. Potential to revisit if risk profile increases
Admissions Process		✓		Not identified as priority area for audit. Potential to revisit if risk profile increases
Mental Health Waiting Times			✓	Key risk area identified through audit needs assessment
NMC Referrals				Not identified as priority area for audit. Potential to revisit if risk profile increases
Hospital Standardised Mortality Ratios				Not identified as priority area for audit. Potential to revisit if risk profile increases
Review of Patient Results				Not identified as priority area for audit. Potential to revisit if risk profile increases
Medicines Reconciliation in Hospital				Not identified as priority area for audit. Potential to revisit if risk profile increases
Freedom of Information				Not identified as priority area for audit. Potential to revisit if risk profile increases
Governance Structures				Not identified as priority area for audit. Potential to revisit if risk profile increases
Board & Committee Evaluation				Not identified as priority area for audit. Potential to revisit if risk profile increases
Member Policies & Training				Not identified as priority area for audit. Potential to revisit if risk profile increases
UK Bribery Act				Not identified as priority area for audit. Potential to revisit if risk profile increases
Records Management				Covered within planned Information Governance review.
Internal and External Comms				Not identified as priority area for audit. Potential to revisit if risk profile increases
Staff Performance Management			✓	Key risk area from audit needs assessment

Auditable area	2023/24	2024/25	2025/26	Comments
<b>Absence Management</b>		✓		<i>Key risk area from audit needs assessment</i>
<b>Appeals &amp; Disciplinary Procedures</b>			✓	<i>Covered in audit of Staff Performance Management</i>
<b>People Management</b>			✓	<i>Covered in audit of Staff Performance Management</i>
<b>Recruitment and Retention</b>				<i>Not identified as priority area for audit.</i>
<b>Staff Rostering</b>	✓			<i>Key risk area from audit needs assessment</i>
<b>Training &amp; Development</b>				<i>Not identified as priority area for audit. Potential to revisit if risk profile increases</i>
<b>Use of Agency Staff / Locums</b>				<i>Key risk area from audit needs assessment. Covered in audit of Nurse Rostering.</i>
<b>Health and Safety</b>			✓	<i>Key risk area from audit needs assessment</i>
<b>Workforce Planning</b>				<i>Key risk area from audit needs assessment. Covered in audit of Nurse Rostering.</i>
<b>Business Continuity</b>		✓		<i>Key risk area from audit needs assessment.</i>
<b>IT Disaster Recovery</b>		✓		<i>Key risk area from audit needs assessment.</i>
<b>eHealth / Digital Strategy</b>	✓	✓	✓	<i>Key risk area – elements covered in aspects of IT audit programme</i>
<b>Cyber Security</b>			✓	<i>Key risk area from audit needs assessment.</i>
<b>Data / Records Management</b>			✓	<i>Key risk area from audit needs assessment. Covered in audit of Information Governance.</i>
<b>ICT Project Management</b>				<i>Not identified as priority area for audit.</i>
<b>ICT Service Management</b>				<i>Not identified as priority area for audit.</i>
<b>Property Transaction Monitoring</b>	✓	✓	✓	<i>As per statutory requirements.</i>



# Appendix 6 – Internal Audit Charter

## Purpose

The purpose of the internal audit function is to strengthen NHSAA’s ability to create, protect, and sustain value by providing those charged with governance (hereafter referred to as the Audit and Risk Committee) and senior management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances NHSAA’s:

- Successful achievement of its objectives
- Governance, risk management, and control processes
- Decision-making and oversight
- Reputation and credibility with its stakeholders
- Ability to serve the public interest.

NHSAA’s internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with the IIA’s Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the ARC; and
- Internal auditors are free from undue influence and committed to making objective assessments.

## Commitment to Adhering to the Global Internal Audit Standards

Azets internal auditors will adhere to the mandatory elements of The Institute of Internal Auditors’ International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements.

The Chief Audit Executive will report [periodically] to the ARC and senior management regarding the internal audit function’s conformance with the Standards, which will be assessed our Quality Assurance and Improvement Programme.

## Mandate

### Authority

The NHSAA Audit and Risk Committee (ARC) grants the internal audit function the mandate to provide the ARC and senior management with objective assurance, advice, insight, and foresight. The internal audit function's authority is created by its direct reporting relationship to the ARC. Such authority allows for unrestricted access to the ARC.

The ARC authorises the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information; and
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives

### Independence, Organisational Position and Reporting Relationships

The Chief Audit Executive should be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function.

The Chief Audit Executive will report functionally to the ARC Committee and administratively (for example, day-to-day operations) to the Chief Executive. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the ARC, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The Chief Audit Executive will confirm to the ARC, at least annually, the organisational independence of the internal audit function. The Chief Audit Executive will disclose to the ARC any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results.

The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.



## Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the Chief Audit Executive, ARC, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards
- A significant acquisition or reorganisation within the organisation
- Significant changes in the Chief Audit Executive, Audit Committee, and/or senior management
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operations
- New laws or regulations that may affect the nature and/or scope of internal audit services.

## Audit and Risk Committee Oversight

To establish, maintain, and ensure that NHAA's internal audit function has sufficient authority to fulfill its duties, the ARC will:

- Discuss with the Chief Audit Executive and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function
- Ensure the Chief Audit Executive has unrestricted access to and communicates and interacts directly with the ARC, including in private meetings without senior management present
- Approve the internal audit function's charter, which includes the internal audit mandate and the scope and types of internal audit services
- Review the internal audit charter annually with the Chief Audit Executive to consider changes affecting the organisation such as changes in the type, severity, and interdependencies of risks to the organisation; and approve the internal audit charter annually
- Approve the risk-based strategic and annual internal audit plan
- Approve the budget for internal audit services
- Collaborate with senior management to determine the qualifications and competencies the organisation expects in a Chief Audit Executive, as described in the Global Internal Audit Standards
- Review the performance of the internal audit service
- Receive communications from the Chief Audit Executive about the internal audit function, including its performance relative to its plan
- Receive communications from the Chief Audit Executive about the results of internal audit's quality assurance and improvement programme
- Make appropriate inquiries of senior management and the Chief Audit Executive to determine whether scope or resource limitations are inappropriate.

## INTERNAL AUDIT CHARTER

The Audit and Risk Committee meets six times a year, normally in January, March, May, June, September and November. Dates for Audit and Risk Committee meetings will be provided to internal audit as soon as they are agreed. The Chief Internal Auditor and/ or Internal Audit Director will attend all meetings of the Audit and Risk Committee.

Internal audit will schedule its work so as to spread internal audit reports reasonably evenly over Audit and Risk Committee meetings. The annual internal audit plan will detail the internal audit reports to be presented to each Audit and Risk Committee meeting.

The internal auditor will generally present specific reports to the committee as follows:

Output	Meeting
Annual internal audit plan	March
Follow-up report	May, September, November and March
Annual report	May
Progress report	All meetings

## Chief Audit Executive Roles and Responsibilities

### Ethics and Professionalism

Azets commits to:

- Conforming with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality
- Understanding, respecting and meeting the legitimate and ethical expectations of the organisation and be able to recognise conduct that is contrary to those expectations
- Encouraging and promoting an ethics-based culture in the organisation
- Reporting organisational behaviour that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

### Objectivity

The Chief Audit Executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the Chief Audit Executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment.

Where members of the internal audit function are involved, or should become involved, in management or decision-making activities, the Chief Audit Executive will ensure appropriate safeguards are in place to limit the threat to independence and objectivity.

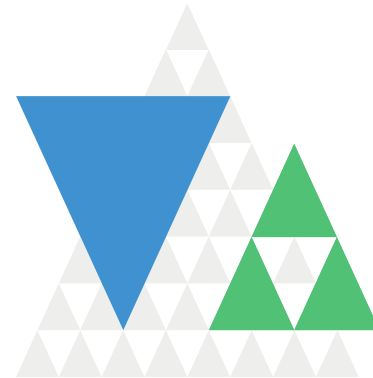
Internal auditors will:

- Exhibit professional objectivity in gathering, evaluating, and communicating information
- Make balanced assessments of all available and relevant facts and circumstances
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

### Managing the Internal Audit Function

The Chief Audit Executive has the responsibility to:

- Develop a risk-based strategic internal audit plan and, at least annually, develop an annual internal audit plan that considers the input of the ARC and senior management. Discuss the plans with the ARC and senior management and submit the plan to the ARC for review and approval
- Review and adjust the internal audit plan, as necessary, in response to changes in NHSAA's business, risks, operations, programmes, systems, and controls
- Communicate with the ARC and senior management if there are significant interim changes to the internal audit plan
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards
- Follow up on engagement findings and confirm the implementation of recommendations or action plans [unless the organisation takes on this responsibility themselves] and communicate the results of internal audit services to the ARC and senior management as appropriate



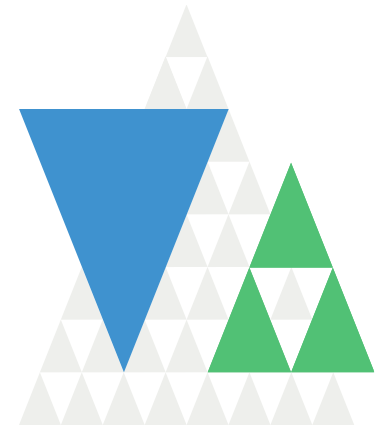
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, resources and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfil the internal audit mandate
- Identify and consider trends and emerging issues that could impact NHSAA and communicate to the ARC and senior management as appropriate
- Establish and ensure adherence to methodologies designed to guide the internal audit function
- Ensure adherence to NHSAA's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the ARC and senior management.

An assignment plan will be drafted prior to the start of every assignment setting out the scope, objectives, timescales and key contacts for the assignment. Specifically, the assignment plan will detail the timescales for carrying out the work, issuing the draft report, receiving management responses and issuing the final report. The assignment plan will also include the name of the staff member who will be responsible for the audit (review sponsor) and the name of any key staff members to be contacted during the review (key audit contact). The assignment plan will be agreed with the review sponsor and the key audit contact (for timings) before the review starts.

### **Communication with the Audit Committee and Senior Management**

The Chief Audit Executive will report [periodically] to the Audit Committee and senior management regarding:

- The internal audit function's mandate
- The internal audit plan and performance relative to its plan, including any significant revisions to the internal audit plan
- Potential impairments to independence, including relevant disclosures as applicable
- Results from the quality assurance and improvement programme and action plans to address any deficiencies and opportunities for improvement
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the ARC
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond NHSAA's risk appetite
- Results of assurance and advisory services
- Internal audit budget and resource requirements.



## INTERNAL AUDIT CHARTER

A written report will be prepared and issued by the Chief Audit Executive or designee following the conclusion of each internal audit engagement and will be distributed to the review sponsor and key contacts identified in the assignment plan for management responses and comments.

Draft reports will be issued by email within 10 working days of fieldwork concluding. The covering email will specify the deadline for management responses, which will normally be within a further 10 days. The management comments and response to any report will be overseen by the review sponsor. Internal Audit will make time after issuing the draft report to discuss the report and, if necessary, meet with the review sponsor and/or key contact to ensure the report is factually accurate and the agreed actions are clear, practical, achievable and valuable.

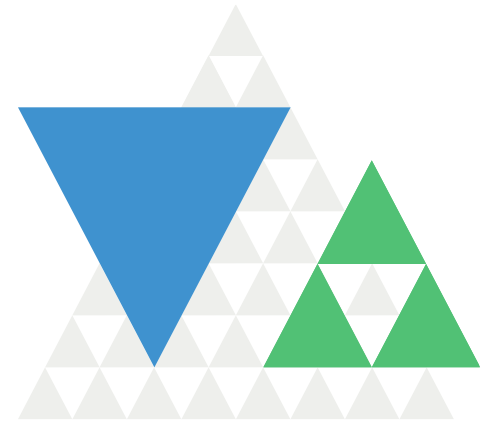
The internal auditors will issue the final report to the review sponsor. The final report will be issued within 5 working days of the management responses being received. Finalised internal audit reports will be presented to the ARC. Finalised internal audit outputs must be in the hands of the Committee Administrator by prescribed dates annually.

### **Quality Assurance and Improvement Programme**

Azets has in place a quality assurance and improvement programme that covers all aspects of the internal audit function. The programme includes external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement.

Annually, the Chief Audit Executive will communicate with the Audit Committee and senior management about the internal audit function's quality assurance and improvement programme, including the results of internal assessments and external assessments.

External assessments are conducted at least once every five years by a qualified, independent assessor.



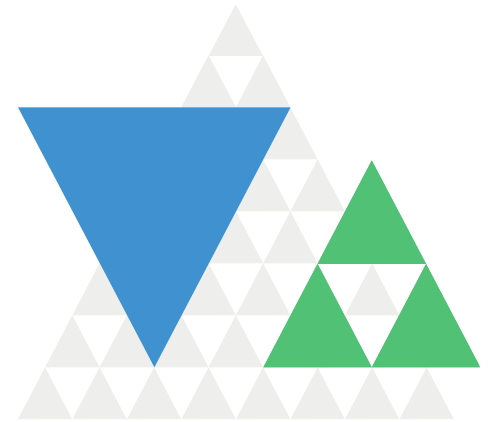
## Scope and Types of Internal Audit

The scope of internal audit services covers the entire breadth of the organisation, including all NHSAA's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the ARC and management on the adequacy and effectiveness of governance, risk management, and control processes for NHSAA.

Internal audit are available as a resource to investigate / assist management in responding to suspected or actual fraud.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of NHSAA's strategic objectives are appropriately identified and managed
- The actions of NHSAA's officers, directors, management, employees, and contractors or other relevant parties comply with NHSAA's policies, procedures, and applicable laws, regulations, and governance standards
- The results of operations and programmes are consistent with established goals and objectives
- Operations and programmes are being carried out effectively and efficiently
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact NHSAA
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.





## Appendix 7 – Disclaimer

This report is intended for use by NHS Ayrshire and Arran only and should not be relied upon by anyone else for any purpose whatsoever. Azets is acting for NHS Ayrshire and Arran only and will not be responsible to any other person for providing protections afforded to clients and will not give any advice to any recipient of this report. No representation or warranty, express or implied, is given by us as to the accuracy or completeness of the information and opinions contained herein.

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