# NHS Golden Jubilee

### **Meeting: NHS Golden Jubilee Board**

### **Meeting date: 28 September 2023**

### **Title:** Audit and Risk Committee update

### **Responsible Executive/Non-Executive: Michael Breen, Finance Director**

### **Karen Kelly, Non-Executive Director (Chair)**

### **Report Author: Nicki Hamer, Head of Corporate Governance and Board Secretary**

## Purpose

### This is presented to the Board for:

### Awareness

### This report relates to a:

* Government policy/directive
* Local policy

### This aligns to the following NHS Scotland quality ambition(s):

* Governance arrangements are aligned to corporate objectives

## 2 Report summary

Audit and Risk Committee (ARC) was held on 12 September 2023, the following key points were noted at the meeting.

| **Item** | **Details** | |
| --- | --- | --- |
| **Effective** | | The Committee discussed the Counter Fraud Quarterly Update noting the 2023/24 Board assessment of the Counter Fraud Standard. There are 12 categories within the standard and NHS Golden Jubilee “Meets the Standard” over six of the components and “Partially meets the Standard” against the remaining six. No component has been assessed as “Does not meet the Standard”.  An action plan will be developed to provide a roadmap to achieving full compliance with the other six standards where possible.  The Committee considered the current position in relation to the investigation of cases and that two cases would be investigated by NHS GJ under HR policies rather than by Counter Fraud Services.  The Committee was pleased to receive the Hospital Expansion Update and commended the progress to date.  The Committee received the Internal Audit Action Plan (September 2023) and after discussions agreed to the proposals within the paper in relation to those actions which would be followed up by Azets. In addition, the Committee agreed to close a number of aged/superceded items. In relation to the Pharmacy actions the Committee noted that although these would be met by the introduction of HEPMA, they wished further assurance that the risks around stock management and control would be mitigated in the interim period, therefore, the Committee requested an update at their next meeting from the Director of Pharmacy.  It was also agreed that the current Standard Financial Instructions would be updated for the Committee meeting on 13 February 2024.  The Committee commended the Information Commissioner’s Office (ICO) Audit Report Action Plan Update and looked forward to receiving a progress report on the recommendations at the next meeting.  The Committee noted the Internal Audit Progress Report as at August 2023 and received a breakdown of the grading factors used by AZETS in their internal audit reports.  The Committee discussed the Audit Scotland Reports in particular the Fraud and Irregularity Annual Report 2022/23, noting the low number identified across the UK.  The Committee received a presentation from the External Auditors and commended the forward planning included within the 2023/24 indicative planning schedule. The Committee will be provided with further information including progress on the action plan contained within the 2022/23 International Standard of Auditing (ISA) 260 report at future meetings.  The Committee approved the Strategic Risk Register noting one amendment to the risk rating relating to Lab Services that had been proposed by the Clinical Governance Committee. |

The next meeting is scheduled for Thursday 16 November 2023.

## 3 Recommendation

The Board are asked to note the Audit and Risk Update.

**Karen Kelly**

**Chair – Audit and Risk Committee**

**September 2023**