NHS Golden Jubilee

Meeting:	**NHS Golden Jubilee Board**
Meeting date:	**27 August 2026**
Title:	**Audit and Risk Committee Board Update**
Responsible Executive/Non-Executive:	**Jonny Gamble, Executive Director of Finance** **Lindsay Macdonald, Non-Executive Director (Chair)**
Report Author:	**Nicki Hamer, Head of Corporate Governance and Board Secretary**

1 Purpose

This is presented to the Board for:

Assurance	☒	Awareness	☒
Discussion	☒	Decision	☐

This report relates to a:

Annual Delivery Plan	☐	Local Policy	☒
Emerging Issue	☐	NHS / IJB Strategy or Direction	☐
Government Policy or Directive	☒	Other	☐
Legal Requirement	☐		

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

Safe	☒	Effective	☒
Person-Centred	☒		

2 Report summary

The Committee received assurance across the areas within its remit and did not identify any matters requiring escalation to the Board.

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The Audit and Risk Committee met on 18 August 2026. The Committee acknowledged the significant contributions of Stephen McAllister as a Member and Nicki Hamer, Board Secretary who is moving to a new role.

The key points are summarised below.

Item	Details
Business	The Committee received assurance from the Counter Fraud Quarterly Report, including national and local fraud prevention and investigation activity and welcomed planned targeted awareness activity in higher-risk areas. The Committee considered the Tender Waivers Quarter 1 Report and recognised continued improvement in procurement governance with reduced wavier volume and value compared with previous years. The Committee commended the Procurement Team's progress through strengthened controls, revised SFIs and enhanced oversight. The Committee received the External Audit Recommendations – Annual Accounts and recognised the significant reduction in recommendations from 21 to one. The remaining recurring savings action to be monitored through the Finance and Performance Committee. The Committee approved the Procurement Annual Report and Procurement Strategy Annual Review. The Committee noted continued progress against procurement objectives and recognised the Procurement Team's contribution to stronger governance, reduced tender waivers and improved organisational efficiency.
Internal Audit	The Committee received assurance on progress against the 2026/27 Internal Audit Plan and continued improvement in the Internal Audit Follow Up Report. The Committee recognised the strengthened internal control and assurance arrangements. The Committee considered the Whistleblowing Internal Audit Report, which received an overall rating of Minor Improvement Required, noting compliance with national standards and identified opportunities to strengthen awareness, training, engagement and staff confidence.
External Audit	The Committee received a verbal update from External Audit on the completed 2025/26 Annual Accounts audit, noting the positive outcome, improved financial governance and strengthened audit preparedness.
Corporate	The Committee approved the Strategic Risk Register and

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Governance	received assurance on current risk management arrangements, noting new risks and agreeing that future reporting should strengthen focus on mitigations, risks within the Board's control and risk appetite and tolerance. The Committee approved the Corporate Objectives for 2026/27 noting alignment with the Board's strategic priorities, risks, performance measures and delivery arrangements.

The next Audit and Risk Committee meeting is on 17 November 2026.

3 Recommendation

The Board is asked to note the assurance received by the Audit and Risk Committee and the areas identified for continued oversight.

Lindsay Macdonald
Chair – Audit and Risk Committee
August 2026

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