

# NHS Ayrshire & Arran



**Meeting:** Ayrshire and Arran NHS Board

**Meeting date:** Tuesday 26 March 2024

**Title:** Audit and Risk Committee meeting on 20 March 2024 – 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 discussed/agreed by Committee are noted below.

- The external audit plan for 2023-24 was presented to the committee by Audit Scotland.

- The committee received the final draft Internal Audit Plan for 2024/25 which has been considered by CMT and the Integrated Governance Committee also. This was approved for submission to the NHS Board for final approval.
- Members reviewed the 2023/24 Internal Audit Plan and Progress report. Some delays have been reported in completion of the final audits for the year however the Internal Auditor is confident that all audits will be on track for the end of year opinion in May 2024.
- The committee received the Internal Audit Report on Capital Procurement and Contracting of NSAIS rated yellow – moderate risk exposure. Monitoring of progress against the recommendations will be undertaken by the Performance Governance Committee.
- Members reviewed the Internal Audit Actions Follow Up report noting the recommendations which remain outstanding. The recent focus has shown some progress in completing actions. Two red overdue actions however remain outstanding and the committee pressed for imminent closure or a full update to the next committee.
- The committee approved the Audit and Risk Committee Annual Report for 2023-24. This will be submitted to the NHS Board in May 2024.
- The committee received a paper on the annual review of NHS Ayrshire & Arran Registers of Gifts, Hospitality and Interests. This highlighted a need for some additional work to be carried out to ensure staff are fully aware of responsibilities in this regard and this is being progressed.

## **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.