

NHS Ayrshire & Arran



Meeting: Ayrshire and Arran NHS Board

Meeting date: Monday 6 October 2025

Title: Internal Audit Extension - Azets

Responsible Director: Derek Lindsay, Director of Finance

Report Author: Derek Lindsay, Director of Finance

1. Purpose

This is presented to the Board meeting for:

- Decision

This paper relates to:

- Emerging issue

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

- Effective

2. Report summary

2.1 Situation

The existing contract with the internal auditor, Azets, runs out 30 June 2026 and the Board are asked to agree extending the contract for 12 months as recommended by the Audit and Risk Committee.

2.2 Background

Azets were appointed as internal auditor for NHS Greater Glasgow & Clyde, NHS Ayrshire & Arran, Golden Jubilee National Hospital and NHS 24 following a joint procurement process.

The contract initial term runs from January 2023 until 30 June 2026 [allowed for completion and presentation of audits relating to the financial year 2025/26].

2.3 Assessment

Two 12-month extension options are included in the contract. The Board are being asked to approve the first 12-month extension option (ie this is not a two year extension but a one year extension)

NHS Greater Glasgow & Clyde, NHS24 and Golden Jubilee National Hospital plan to do the same (with implication that we will continue with same term to do another joint tender).

The terms of the extension remain the same (same number of days and day rates). The Audit and Risk Committee recommend this extension.

2.3.1 Quality/patient care

Satisfactory service being provided

2.3.2 Workforce

No impact on staff including resources, staff health and wellbeing.

2.3.3 Financial

Similar cost to currently.

2.3.4 Risk assessment/management

Satisfactory service provided.

2.3.5 Equality and diversity, including health inequalities

An impact assessment has not been completed.

2.3.6 Other impacts

- Best value
 - Governance and accountability
 - Use of resources
 - Performance management

2.3.7 Communication, involvement, engagement and consultation

The Board has carried out its duties to involve and engage external stakeholders where appropriate:

- Corporate Management Team consulted
- Chair of Audit and Risk Committee consulted
- Audit and Risk Committee, 18 September 2025

2.4 Recommendation

For decision. Board Members are asked to approve a 12-month extension of the internal audit contract with Azets.