

# NHS Ayrshire & Arran



<b>Meeting:</b>	<b>Ayrshire and Arran NHS Board</b>
<b>Meeting date:</b>	<b>Monday 09 February 2026</b>
<b>Title:</b>	<b>Audit and Risk Committee meeting on 22 January 2026 report to NHS Board</b>
<b>Responsible Director:</b>	<b>Derek Lindsay – Director of Finance</b>
<b>Report Author:</b>	<b>Jean Ford, Non-Executive Director/Committee Chair</b>

## 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 agreed by Committee are noted below.

- The committee received Audit Scotland Reports on Delayed Discharges and NHS in Scotland 2025. Representatives from Audit Scotland presented the Delayed Discharges report and this was well received by members.

- Members received the Internal Audit Progress Update and the completed Internal Audit report – Core Financial Controls – Non-Pay Expenditure (Rated – Red – Immediate Major Improvement). Fundamental process issues were identified and are being addressed immediately and the progress of recommendations will be closely monitored by the Audit and Risk Committee with the majority expected to be complete by end March and the remainder by end June.
- The committee received the draft Internal Audit Plan for 2026/27. Some suggestions were made on the ordering of the audit schedule which will be reflected in further updates of the plan.
- An update on progress with addressing the External Audit recommendations was received. Whilst members were assured with the progress being made some additional clarity was sought regarding what documentation will be utilised to demonstrate progress being made towards sustainability.
- The committee received the regular Counter Fraud update including progress against the 12 standards. Members were assured with the progress being made in this area.

## **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.