

NHS Ayrshire & Arran



Meeting: Ayrshire and Arran NHS Board

Meeting date: Tuesday 7 April 2026

Title: Audit and Risk Committee meeting on 19 March 2026 report to NHS Board

Responsible Director: David Stonehouse – Interim Director of Finance

Report Author: Sukhomoy Das, Non-Executive Director/Committee Vice-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 2025-26 was presented to the committee by Audit Scotland.

- The committee received the final draft Internal Audit Plan for 2026-27 which has also been considered by CMT and the Integrated Governance Committee. This was recommended for submission to the NHS Board for final approval.
- Members reviewed the Internal Audit Progress report and the Internal Auditor is confident that all audits are on track for the end of year opinion to be received at the May 2026 Audit and Risk Committee.
- Members received completed Internal Audit reports: Cyber Security (Rated – Amber – Substantial Improvement Required). This report will be shared with the Information Governance Committee for monitoring of actions. A completed report on Health and Safety (Rated – Red – Immediate Major Improvement) was also received and will be shared with the Healthcare Governance Committee for monitoring of actions. 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. The reports will also be shared with RARSAG due to potential risks.
- Members reviewed the Internal Audit Actions Follow Up report noting that although progress has been made against the outstanding recommendations focus would be given to ensure these are closed off as soon as possible.
- Proposed amendments to the Code of Corporate Governance, which included SFI's and Scheme of delegation, were recommended to the board for approval.

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.