NHS Ayrshire & Arran

Meeting:	**Ayrshire and Arran NHS Board**
Meeting date:	**Monday 10 August 2026**
Title:	**Audit and Risk Committee meeting on 23 June 2026 report to NHS Board**
Responsible Director:	**David Stonehouse – Interim 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.

This supports the following Corporate Objective:

- Better Value – Delivering innovative and sustainable services for everyone. 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.

Annual Audit Related Items

- Service Audit reports were received for National IT services and NSS Practitioner Services. The NSS Practitioner Service Audit received a clean audit and a few exceptions were identified within the National IT Services Audit for which management responses have been included which provide assurance on way forward to address these. The reports have been shared with Audit Scotland for their consideration.

- The Chief Executive presented the governance statement and supporting letters to provide assurance on the control environment and systems of internal control.

- The committee received the annual report and accounts for 2025/26 and endorsed their submission to the Board.

- The 2025/26 Annual Audit Report was received and discussed. An unmodified audit opinion applies in respect of the accounts and recognition was given to the improvements which have been made however there is still further work to be done in terms of delays in the provision of detail. ARC will monitor progress with recommendations throughout 2026/27. It was also highlighted that five of the recommendations made within the report have been completed.

- The Audit and Risk Committee approved submission of the annual audit assurance statement to the NHS Board highlighting an adequate system of internal control.

Risk

- The committee considered the Strategic Risk Register and noted that two risks had been proposed for termination to be superceded by a new risk. This was accepted by the committee. All risks are being updated by the end of July following which a new reporting template is being produced to be shared with all Governance Committees following approval at RARSAG.

- Members reviewed the revised Risk Management Strategy for 2026-29 which addressed recommendations from an internal audit and sets out the risk management priorities for the next three years. The strategy was agreed by RARSAG in May 2026 and members endorsed the strategy for submission to the NHS 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.