



## NHS Golden Jubilee

<b>Meeting:</b>	<b>NHS GJ Board Meeting</b>
<b>Meeting date:</b>	<b>30 March 2023</b>
<b>Title:</b>	<b>Audit and Risk Committee</b>
<b>Responsible Executive/Non-Executive:</b>	<b>Karen Kelly, Non-Executive Director (Chair) / Michael Breen, Director of Finance</b>
<b>Report Author:</b>	<b>Nicki Hamer, Head of Corporate Governance and Board Secretary</b>

### 1 Purpose

**This is presented to the Board for:**

- Awareness

**This report relates to a:**

- Government policy/directive
- Local policy

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

- Governance arrangements are aligned to corporate objectives

### 2 Report summary

The Audit and Risk Committee (ARC) was held on 14 February 2023 and the following key points were noted at the meeting.

Item	Details
<b>Effective</b>	<p><b>Counter Fraud Quarterly Update</b> The Committee were informed of two live cases within NHS GJ, one under investigation and the report for the other case was being submitted to CFS.</p> <p><b>Commercial Sponsorship Policy</b> The Committee discussed the Commercial Sponsorship Policy and agreed this should be reviewed by the Central Legal Office before returning to the Committee for an update and approval.</p>

	<p><b>Year-end Time Table</b> The Committee noted the annual accounts submission date of 30 June 2023 and that a formal audit process would start on 2 May 2023 with the Charity audit starting on 24 April 2023.</p>
<p><b>Auditor Reports</b></p>	<p><b>Auditor Reports</b> Peter Clark from Grant Thornton UK LLP presented the Auditor Reports.</p> <p><b>Internal Audit Progress Report</b> The Committee was advised that since the last meeting, two reviews had been finalised in relation to Risk Management and the Hotel Strategy. A Cyber Security Assurance Review with fieldwork underway, Consultant Job Planning fieldwork had been completed and the CfSD Governance and Financial Controls Review was at stage 1 planning.</p> <p><b>Golden Jubilee Conference Hotel Strategy Preparation (Advisory Review)</b> The Committee was advised that an advisory review has been carried out instead of an assurance review and that 6 observations were highlighted by the audit team. All aspects of the advisory report had been accepted and actions were underway in response to these.</p> <p><b>Risk Management</b> The Committee noted the review of Risk Management processes and Michael Breen gave assurance that the three Medium Risks highlighted were being actioned.</p> <p><b>Follow Up Audit Report</b> The Committee noted 22 outstanding actions, 19 overdue with 18 of those having received no response from action owners. The Committee were reassured that engagement was underway with Executive Directors to make them aware of the actions outstanding within their portfolio.</p> <p><b>External Audit</b> The Committee was introduced to the new External Auditors and noted that a full audit plan and strategy would be presented at the next meeting.</p> <p><b>Internal Audit</b> The Committee noted that Azets had been appointed as Internal Auditors for NHS GJ from 1 April 2023 for a 5 year term.</p>

The next meeting is scheduled for Wednesday 19 April 2023.

### 3 Recommendation

Board Members are asked to note the Audit and Risk Committee Update.

**Karen Kelly Chair, Audit and Risk Committee**  
**15 March 2023**