# NHS Golden Jubilee

### **Meeting: NHS Golden Jubilee Board Meeting**

### **Meeting date: 25 May 2023**

### **Title:** Audit and Risk Committee Board Update

### **Responsible Executive/Non-Executive: Michael Breen, Director of Finance/Karen Kelly, Non-Executive Director (Chair)**

### **Report Author: Nicki Hamer, Head of Corporate Governance and Board Secretary**

## Purpose

### This is presented to the Board for:

### Awareness

### This report relates to a:

* Government policy/directive
* Local policy

### This aligns to the following NHS Scotland quality ambition(s):

* Governance arrangements are aligned to corporate objectives

## 2 Report summary

Audit and Risk Committee (ARC) was held on 19 April 2023 and the following key points were noted at the meeting.

| **Item** | **Details** | |
| --- | --- | --- |
| Effective | | **Counter Fraud Quarterly Update**  The Committee was informed of two cases within NHS GJ, one currently under investigation and the other recently closed following an investigation with Counter Fraud Services (CFS).  **Conflict of Interest Policy**  The Committee was informed that a planned review of the Conflict of Interest Policy was undertaken resulting in minor amendments: change of name from Golden Jubilee Foundation to NHS Golden Jubilee; review of current legislation and inclusion of reference to Commercial Sponsorship Policy. Assurance was given that no changes had been made to the fundamental content of the Policy. The Committee approved the updated Conflict of Interest Policy.  As agreed previously with ARC and CFS this policy was being used as a national template, due to delays in publication of a ‘Once for Scotland’ Policy.  **2023/24 Accounting Policies**  The Committee approved the 2023/24 Accounting Policies required for the draft Annual Report and Accounts for External Audit review in June 2023 and noted changes to three areas.  **2022/23 National Fraud Initiative**  The Committee was updated on the progress and detail of the self-assessment exercises undertaken and noted that all payroll matches had undergone an initial review and no cases for fraud had been identified. The final report was scheduled for publication by Audit Scotland in June 2024.  **Draft Annual Report – Audit and Risk Committee**  The Committee reviewed and approved the Draft Annual Report – Audit and Risk Committee. The final report will be presented to the June 2023 meeting.  **ARC Workplan 2023/24**  The Committee approved the Audit and Risk Committee Annual Workplan for the coming year and noted any changes, as a result of issues arising within the year, would be reflected accordingly.  **ARC Terms of Reference 2023/24**  The Committee approved the Terms of Reference for 2023/24 which had been amended as per the requirements of the Blueprint of Good Governance – Second Edition. |
| **Auditor Reports** | | **Internal Audit Progress Reports**  The Committee was advised that a Cyber Security Assurance Review with fieldwork had not been completed and agreement had been made with Grant Thornton to defer the report. Azets, as part of their 2023/24 internal audit plan, would complete the Cyber Security audit to ensure any follow up actions were taken forward with the same set of Internal Auditors. The CfSD Governance and Financial Controls review was progressing and would be presented at the June 2023 meeting.  **External Audit**  The Committee reviewed and noted the External Audit Plan for the year ended 31 March 2023.  **Internal Audit**  The Committee were introduced to the new Internal Auditors, Azets who had been appointed for NHS GJ from 1 April 2023 for a 5 year term. |

The next meeting is scheduled for 15 June 2023.

## 3 Recommendation

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

**Karen Kelly**

**Chair – Audit and Risk Committee**

**April 2023**