# NHS Golden Jubilee

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

### **Meeting date: 12 December 2024**

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

### **Responsible Executive/Non-Executive: Jonny Gamble, Director of Finance**

### **Lindsay MacDonald, Non-Executive Director (Chair)**

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

## Purpose

### This is presented to NHS Golden Jubilee 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 all the corporate objectives

## 2 Report summary

**There is one issue of concern which will be discussed in the Private Session of the Board**

Audit and Risk Committee was held on 28 November 2024, the following key points were noted at the meeting.

| **Item** | **Details** | |
| --- | --- | --- |
| **Effective** | | The Committee received the quarterly Counter Fraud Service Update report and noted the themes of national referrals. One referral related to NHS GJ and had been actioned and closed. The Committee were assured of the robust counter fraud controls and management processes in place. The Committee noted the efforts to raise staff awareness during the recent Counter Fraud Week.  The Committee noted the National Fraud Initiative Update and that the 2024/25 exercise had begun in line with a detailed timetable provided by Audit Scotland.  The Committee noted the NIS Audit and Cyber Update and the significant progress of the ongoing work on the audit review. The Committee commended the Key Performance Indicator (KPI) forecast and noted that supporting evidence and reports would be submitted to the external auditor on 13 January 2025. There continued to be a focus on staff awareness on Cyber Security.  The Committee reviewed the Internal Audit Report Action Plan Update and noted the progress against all actions. The Committee discussed the Financial Management and Reporting audit and endorsed submission of the report to Board for consideration and approval in December 2024.  The Internal Audit Update was noted by the Committee acknowledging there had been no risks to the programme identified.  The Committee received an update from External Audit and noted the key themes arising from the debrief with the Finance Team. Consideration would be given to bring forward year-end audit testing to February/March 2025 and regular scheduled progress meetings would commence from January 2025 onwards.  The Committee approved the Strategic Risk Register and were assured by the deep dives on risks being undertaken by the relevant Governance Committees. The Committee were updated on the risk relating to CSPD and EDU and noted the mitigation plans being progressed.  The Committee endorsed the Revised Key Performance Indicators for submission to Board for approval. |

The next meeting is scheduled for Thursday 13 March 2025.

## 3 Recommendation

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

**Lindsay MacDonald**

**Chair – Audit and Risk Committee**

**November 2024**