# NHS Golden Jubilee

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

### **Meeting date: 19 August 2025**

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

### **Responsible Executive/Non-Executive: Jonny Gamble, Executive 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 were no issues of concern raised**

Audit and Risk Committee was held on 19 August 2025. The following key points were noted at the meeting.

| **Item** | **Details** |
| --- | --- |
| **Effective** | The Committee noted the Counter Fraud Quarterly Report which reported that no new cases had been added during Quarter One and the two open cases were still ongoing. The Committee received the NIS Audit and Cyber Update and noted the good progress from previous years with 50 remaining controls to be achieved. The Committee were assured that progress was on track..The Committee welcomed the Tender Waiver Report, noting the low percentage against total spend and acknowledged the new controls put in place.The Committee approved the Internal Audit Progress Report and Follow Up Report for Quarter Two, noting the proposed change to this year’s Plan and which would be circulated to Committee Chairs for awareness.The Committee received the Annual Accounts – Audit Recommendations wherein 25 audit actions were open with quarterly updates being presented to each Audit and Risk Committee for assurance.The Committee noted the External Audit Update including the ISA260 and the joint working with KPMG on an improvement plan The Committee approved the Strategic Risk Register noting the newly established Executive Risk Group that had been set up to provide assurance on the risk ratings and mitigations.The Committee noted the Corporate Objectives 2025/26. |

The next meeting is scheduled for Tuesday 18 November 2025.

## 3 Recommendation

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

**Lindsay Macdonald**

**Chair – Audit and Risk Committee**

**August 2025**