



NHS Golden Jubilee

Meeting:	NHS Golden Jubilee Board
Meeting date:	26 February 2026
Title:	Audit and Risk Committee Update
Responsible Executive/Non-Executive:	Jonny Gamble Executive Director of Finance Lindsay MacDonald, Non-Executive Director
Report Author:	Nicki Hamer, Head of Corporate Governance and Board Secretary

1 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 Corporate Objectives

2 Report summary

The Audit and Risk Committee Meeting was held on Tuesday 17 February 2026 and the following key points were noted at the meeting.

There were no issues of concern raised at the meeting

Item	Details
Effective	<p>The Committee noted the Counter Fraud Service Quarterly Report, including two referrals relating to NHS Golden Jubilee.</p> <p>The Committee noted the National Fraud Initiatives update confirming completion of the exercise with no new cases of fraud identified. It was agreed that this item would be removed from the agenda item until the next initiative commences.</p>

Item	Details
	<p>The Committee welcomed the Quarter 3 Tender Waiver Report, including a reduction in both the number and value of waivers compared to the previous year. The Committee commended the work of Procurement and Finance colleagues for this improvement.</p> <p>The Committee received and noted the NIS Audit and Cyber Update, including a strong compliance outcome of 91-100-0 in the final year of the audit cycle. The Committee recognised the collective effort required to achieve this result.</p> <p>The Committee received the Annual Accounts Audit Recommendations report which demonstrated significant progress with 14 actions proposed for closure.</p>
Internal Audit	<p>The Committee noted the progress made on the Internal Audit tracker, discussed the Core Financial System and Estates Procurement audits and received the Q4 Follow Up Report.</p> <p>The Committee approved the 2026/27 Internal Audit Plan.</p>
External Audit	<p>The Committee noted that External Audit activity is progressing satisfactorily in preparation for year-end accounts.</p>
Corporate Governance	<p>The Committee approved the Strategic Risk Register.</p>

The next Audit and Risk Committee meeting is scheduled for Tuesday 19 May 2026.

3 Recommendation

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

Lindsay Macdonald
Chair – Audit and Risk Committee
February 2026