



NHS Golden Jubilee

Meeting:	NHS Golden Jubilee Board
Meeting date:	28 May 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 met on Tuesday 19 May 2026. The key points from the meeting are summarised below.

No issues requiring escalation to the Board were raised at the meeting.

Item	Details
Effective	<p>The Committee approved the Standing Orders and Audit and Risk Committee Terms of Reference.</p> <p>The Committee approved the Counter Fraud Policy and Response Plan.</p> <p>The Committee discussed and approved the Standing Financial Instructions.</p>

Item	Details
	<p>The Committee noted the Counter Fraud Quarterly Update, including that fraud awareness training is now mandatory for all staff. The Committee was introduced to the new Fraud Liaison Officer, Alasdair McLaren.</p> <p>The Committee noted the Tender Waiver update, including a reduction in the number and value of waivers compared with the previous year, and welcomed the strengthened procurement governance approach.</p>
Internal Audit	<p>The Committee received the internal audit report on Cyber Security – Backups, which gave an overall rating of Substantial Improvement Required. The Committee was assured that daily backups are in place and recovery arrangements have been demonstrated and agreed that the identified actions should be progressed through the appropriate governance route with updates returned to the Committee.</p> <p>The Committee also received the Internal Audit Annual Report and annual opinion of reasonable assurance.</p>
External Audit	<p>The Committee received the External Audit Plan, including key audit risks and the approach to wider scope work, and noted the planned timetable to conclude the audit ahead of statutory deadlines.</p> <p>The Committee also noted progress against prior-year external audit recommendations, with 20 of 21 actions reported as complete, subject to year-end audit confirmation.</p>
Corporate Governance	<p>The Committee approved the Strategic Risk Register.</p> <p>The Committee also approved the Annual Governance Report for 2025/26 for onward submission.</p>

The next meeting of the Audit and Risk Committee is scheduled for Thursday 18 June 2026.

3 Recommendation

The Board is asked to note this update from the Audit and Risk Committee.

Lindsay MacDonald
Chair – Audit and Risk Committee
May 2026