

NHS GREATER GLASGOW AND CLYDE

**Minutes of the Meeting of the
Audit and Risk Committee
held on Tuesday, 18 March 2025 at 9.30am
via Microsoft Teams**

PRESENT

Ms Michelle Wailes (in the Chair)

Cllr Jacqueline Cameron	Mr Colin Neil
Ms Margaret Kerr	Mr Charles Vincent
Dr Rebecca Metcalfe	

IN ATTENDANCE

Ms Denise Brown	Director of Digital Services
Mr Euan Cronin	Assistant Head of Financial Services.
Ms Kim Donald	Corporate Services Manager (Governance)
Mr William Edwards	Chief Operating Officer
Ms Kelda Gaffney	Interim Assistant Chief Officer (for item 10c)
Professor Jann Gardner	Chief Executive
Ms Katrina Heenan	Chief Risk Officer
Ms Sally Johnston	Head of Civil Contingencies Unit (for item 11)
Mr Paul Kelly	Internal Auditor, Azets
Ms Carron O'Byrne	Interim Chief Officer, Renfrewshire (for item 10c)
Ms Emma Oke	External Auditor, Ernst and Young
Mr Iain Paterson	Corporate Services Manager (Compliance)(for items 14 & 15)
Ms Louise Russell	Secretariat Manager (Minutes)
Mr Michael Sheils	Head of Financial Services
Dr Lesley Thomson KC	NHSGGC Chair
Mr John Thomson	Assistant Director of Finance
Ms Elaine Vanhegan	Director of Corporate Services and Governance
Ms Rachel Wynne	External Auditor, Ernst and Young
Ms Elizabeth Young	Internal Auditor, Azets

			ACTION BY
01.	Welcome and Apologies		
	<p>The Chair welcomed those present to the March meeting of the Audit and Risk Committee.</p> <p>The Chair welcomed Professor Jann Gardner, Chief Executive, to her first meeting of the Committee.</p> <p>Apologies were noted on behalf of Mr Brian Auld.</p>		

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			ACTION BY
	<u>NOTED</u>		
02.	Declaration(s) of Interest(s)		
	The Chair invited members to declare any interests in any of the matters being discussed. There were no declarations of interest.		
	<u>NOTED</u>		
03.	Minutes of Previous Meeting		
	The Committee considered the minute of the Audit and Risk Committee meeting held on 3 December 2024 [ARC(M)24/05] and were content to approve the minute as a complete and accurate record pending the following minor amendment:		
	<ul style="list-style-type: none"> - Cllr Jacqueline Cameron to be removed from the present list as her apologies were recorded. 		
	<u>APPROVED</u>		
04.	Matters Arising		
	a) Rolling Action List		
	The Committee considered the Rolling Action List [Paper No. 25/01] and were content to accept the recommendation that one item was closed.		
	<u>Item 56 - Patient Private Funds Annual Report and Audit to 31 March 2024</u>		
	Mr Thomson provided an update regarding interest gathered and applied on patient fund bank accounts. He reported that a pooled deposit account was in operation and interest was credited to private patient funds. Interest had not shown previously due to the low rates of interest available over that period which meant interest from the deposit account was negligible. The Committee were content that interest would be reflected in future sets of accounts.		
	There were no other matters arising noted.		
	<u>APPROVED</u>		
05.	Urgent Items of Business		
	There were no urgent items of business raised.		

			ACTION BY
	NOTED		
06.	Fraud Report and Counter Fraud Services Update		
	<p>The Committee considered the paper 'Fraud Report and Counter Fraud Services Update' [Paper 25/02] presented by Mr Euan Cronin, Assistant Head of Financial Services.</p> <p>The paper provided an update on current fraud cases and the actions undertaken to prevent, detect and investigate fraud in the period 1st November 2024 to 31st January 2025.</p> <p>There were no new cases of fraud recorded during the reporting period. Mr Cronin reported that there were 20 allegations reported in the reporting period, which was a reduction compared to the allegations reported for the same period in the previous year.</p> <p>As at 31st January 2025, there were 12 ongoing fraud cases on the Fraud Register and 14 open allegations on the Enquiries Register. The Fraud Annual Action Plan for 2024/25 had been updated to reflect current progress.</p> <p>The Committee noted the CFS Quarterly report and that the total recoveries across NHS Scotland amounted to £1.4m, of which £350,000 related to NHSGGC.</p> <p>In relation to a question regarding the overall value in relation to Fraud reference 202 about staff member fraudulently applying for charitable grants on behalf of fictitious individuals, Mr Cronin agreed to find further detail in relation to this offline.</p> <p>In response to a question regarding the large number of recoveries in Oral Health, the Committee was advised that post-payment verification showed most oral health recoveries were genuine errors. There would be an opportunity to review financial governance for dental claims.</p> <p>The Committee discussed shared learning and, while core messages had been shared, further work was required. Regarding the Employee Engagement Survey, it was acknowledged that a programme was in place and follow-up work would assess its impact. The Committee also requested training completion rate data in the report.</p> <p>Mr Neil provided an update in relation to the procurement fraud investigation. He reported that, to date, 3 members of staff remained suspended and internal HR processes were underway. Mr Neil reported that further training had been provided to all staff members and a number of processes had been enhanced. Internal and External Audit were both undertaking review work in</p>		<p>Mr Cronin</p> <p>Mr Cronin/Mr Thomson</p>

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	<p>relation to the procurement fraud. The Committee were assured that payments to the company had ceased, with input from the Central Legal Office. A fuller update would be provided at the June meeting.</p> <p>The Committee were assured that this level of fraud was rare, and appropriate processes were in place. In response to a question regarding the estimated value, the Committee noted that a precise value could not be identified yet as the full process had not concluded. The Committee were advised that audit work would be carried out, including processes and control and the Board response to fraud. An update would be provided to the Committee in June.</p> <p>The Committee acknowledged the retirement of Ms Janet Richardson, Fraud Liaison Officer, and thanked her for her valued contribution.</p> <p>The Committee were content to note the update.</p> <p><u>NOTED</u></p>		Mr Neil <

			ACTION BY
08.	External Audit Plan 24/25		
	<p>The Committee considered the paper 'External Audit Plan' [Paper 25/04] presented by Ms Rachel Wynne, External Auditor, Ernst & Young.</p> <p>The Committee welcomed Ms Emma Oke, External Auditor, Ernst & Young.</p> <p>Ms Wynne provided a summary of the final version of the annual audit plan 2024/25. Key updates included sector developments, Scottish budget, a new GP audit approach, East Dunbartonshire IJB system change and audit fees. Ms Wynne highlighted that a new prescribing system would be a key focus area.</p> <p>The Committee discussed recent letters that had been circulated to Board Committees regarding aspects of governance. It was agreed that further discussion would take place with the External Auditor to consider if a more streamlined response could be provided.</p> <p>The Committee noted challenges in relation to East Dunbartonshire. A new finance system had been implemented which had impacted on 23/24 accounts. The Committee were advised that the 23/24 accounts had since been signed off, however, timings were significantly delayed. The Committee received assurance that early discussions had taken place regarding potential options.</p> <p>The Committee were assured by the report provided.</p> <p>NOTED</p>		Ms Wailes
09.	External Audit Action Tracker		
	<p>The Committee considered the paper 'External Audit Action Tracker' [Paper 25/05] presented by Mr John Thomson, Assistant Director of Finance.</p> <p>Mr Thomson provided an update on the progress to date in delivering the 15 audit recommendations made by Ernst Young in the 2022/23 Annual Audit Report and the 7 recommendations in the 2023/24 Annual Audit Report. A meeting with EY took place on 28 February to discuss the outstanding actions and it was agreed that the 2022/23 accounts, 8 actions were completed and 7 remained ongoing, and the 2023/24 accounts, 2 actions had been completed and 5 remained ongoing.</p> <p>Mr Thomson assured the Committee that positive progress was being made, and actions were being progressed. It was noted</p>		

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	that some actions were not possible to close until this year's annual audit work had concluded. The Committee was advised that actions in relation to management capacity would be finalised with Ernst and Young as part of this year's audit. It was highlighted that a permanent Board Vice Chair had been appointed and two Non-Executives had completed an inspiring Chair's programme.		
	In relation to a question regarding SPPA, information would be available on the SPPA website in the middle of March and detail had been shared with Ernst and Young as part of the interim position. The Committee noted that the overall process the SPPA were taking would be discussed at Scottish Government Audit Scotland level.		
	The Committee discussed the 2022-23 audit recommendation in relation to SLA's and was advised that audit work was required to be finalised before this would be in a position to be closed off.		
	The Committee were assured by the report provided.		
	<u>NOTED</u>		
10.	Internal Audit Reports		
	The Committee considered the paper 'Internal Audit Reports' [Paper No. 25/06] presented by, Azets.		
	a) <u>Internal Audit Progress Report</u>		
	The paper provided a summary of internal audit activity. Since the last meeting, out of the 4 audits that remained on the plan, 3 had been completed in relation to Waiting List Management – Mental Health; eHealth Project and Programme Management; and Management Action Follow Up for Q4 2024/25. It had been agreed that the planned audit of Significant Adverse Event Management be deferred into Q1 2025/26 to allow the internal review and corresponding action plan to progress. This proposal had been endorsed by Azets. The audit would be undertaken in May and reported to the September Committee meeting.		
	The Committee were advised of the new audit standards which required root cause analysis on every audit. A pilot was being carried out in Medicines Governance and a summary report would be provided to the June Committee meeting.		
	b) <u>Internal Audit Follow Up Report</u>		

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	<p>The Committee noted that positive progress was being made in implementing the agreed audit recommendations. The Committee noted the updated timescales included in the report.</p> <p>c) <u>Waiting List Management – Mental Health</u></p> <p>The Committee was assured that generally robust systems were in place that contributed to effective management of waiting lists within both Psychological Therapy and Drug and Alcohol teams. The Committee received assurance that recommendations had been noted, and actions plans were in place. The Committee noted that changes in the governance structure required consideration as some issues were highlighted due to the lack of a Board wide system.</p> <p>d) <u>eHealth Project and Programme Management</u></p> <p>The Committee was advised the review had identified that there were some effective controls in place for the Digital Clinical Notes Programme. The Committee noted the update in the report in relation to the business case approved by CMT in August 2024 and the additional work required to ensure that appropriate governance was in place. The Committee received assurance that management actions had been taken forward and changes to the PMO. The Committee acknowledged that this was a complex project.</p> <p>e) <u>Internal Audit Plan 25/26</u></p> <p>The Committee noted 1 substantive change and were happy to note the programme of work.</p> <p>The Committee were assured by the reports provided.</p> <p><u>ASSURED</u></p>		
11.	Business Continuity Planning Overview		
	<p>The Committee considered the paper 'Business Continuity Planning Overview' [Paper No. 25/07] presented by Ms Emilia Crighton, Director of Public Health. Ms Crighton introduced Ms Sally Johnston, Head of Civil Contingencies Unit.</p> <p>Ms Johnson provided an overview of the current status of business continuity planning (BCP) across NHS Greater Glasgow and Clyde. She reported that good progress was being made. An update was noted every month and shared with managers. As at 22nd February, 149 plans were currently in date and 11 were due</p>		

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	<p>to be reviewed in 2025. There were still some plans outstanding for 2024, however, work remained ongoing with teams and learning included in local documents.</p> <p>It was agreed that an annual report would be submitted to the Committee and that detail in relation to partnerships was required in order to provide the level of assurance required.</p> <p>The Committee were content to note the report.</p> <p><u>NOTED</u></p>		Ms Johnston
12.	Corporate Risk Register		
	<p>The Committee considered the paper 'Corporate Risk Register' [Paper No. 25/08] presented by Ms Katrina Heenan, Chief Risk Officer.</p> <p>Ms Heenan provided an overview of the current Corporate Risk Register, noting that 100% of the actions had been reviewed since the last meeting. There were 28 new actions, 15 had been completed and 13 were overdue, however, work continued and an update was included in the paper.</p> <p>Ms Heenan reported that over the last quarter four Corporate Risk detailed reviews had been completed, of which two had resulted in a risk score change of 1 increase and 1 decrease. A new Risk had been proposed against the Delivery of the Climate Change and Sustainability Strategy.</p> <p>The Committee noted that risks in relation to staff were included, the Committee noted that the risk would be reviewed, and any changes would be noted as part of regular updates.</p> <p>The Committee were content to approve the paper.</p> <p><u>APPROVED</u></p>		
13.	Risk Management Plan		
	<p>The Committee considered the paper 'Risk Management Plan' [Paper 25/09] presented by Mr John Thomson, Assistant Director of Finance.</p> <p>The Committee received an overview of the Risk Management Plan for 2025/26, and was advised of the key steps for the delivery of the Risk Management Strategy, Policy and Risk Appetite Statement, which had been approved by the Board in February 2025.</p>		

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	<p>The plan provided clear progression of the Risk Management approach across NHS GGC. The Committee were content with the approach presented.</p> <p>The Committee were content to note the paper.</p> <p><u>NOTED</u></p>		
14.	Freedom of Information Quarter 3 Report		
	<p>The Committee considered the paper 'Freedom of Information Quarter 3 Report' [Paper No. 25/10] presented by Mr Iain Paterson, Corporate Services Manager, Compliance.</p> <p>Mr Paterson provided an update on the Freedom of Information performance as at Quarter 3 2025/25.</p> <p>Between 1 October and 31 December, NHSGGC received 354 FOI/EIR requests. This was an increase of 49 from the previous quarter. Mr Paterson highlighted that 86% of requests were responded to within statutory timescales during the Quarter 3, thus meeting the Commissioner's target. The report highlighted that the top 5 range of requests, 3 of which were the same as the previous Quarter.</p> <p>Mr Paterson reported that the quarter 4 projection was on track to achieve the 90% set by the Commissioner. He noted that utilisation of the temporary resource was a key reason for achieving the current position.</p> <p>In response to a question regarding the increase in demand and the likelihood of the temporary resource continuing in 2025/26, the Committee noted that discussions were ongoing with key colleagues regarding maintaining the resource.</p> <p>In regards to a question on whether the Board would consider charging for requests in the future, the Committee noted that this was unlikely, and the Board would continue to utilise the tools available, including redirection to the website.</p> <p>The Committee acknowledged the positive progress that had been made and extended thanks to the team for the work that had been carried out.</p> <p>The Committee were assured by the report provided.</p> <p><u>NOTED</u></p>		

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15.	Legal Update Quarter 3 Report		
	<p>The Committee considered the paper 'Legal Update Quarter 3 Report' [Paper No. 25/11] presented by Mr Iain Paterson, Corporate Services Manager, Compliance.</p> <p>The paper provided a 2024/25 Quarter 3 position regarding legal claims within the Board. Mr Paterson reported that, as at Quarter 3, NHSGGC were responding to 470 claims. He reported that 109 claims were settled by the end of Q3 2024/25 and 59 claims were closed for other reasons, however, still incurred legal costs.</p> <p>The paper provided a summary of other activity that had been carried out, including 4 Public Inquiries and a list of published Fatal Accident Inquiries with NHSGGC participation. The Committee were advised that a new FAI and Legal overview Committee had been established in order to pick up learning.</p> <p>In response to a question regarding the value of claims at the RAH, the Committee received assurance that this was due to a small number of high-value claims.</p> <p>The Committee were assured by the report.</p> <p><u>NOTED</u></p>		
16.	Whistleblowing Quarter 3 Report		
	<p>The Committee considered the paper 'Whistleblowing Quarter 3 Report' [Paper No. 25/12] presented by Ms Kim Donald, Corporate Services Manager, Governance.</p> <p>Ms Donald provided an overview of whistleblowing activity across Quarter 3 of 2024/25. She reported that there were no new cases received in the quarter, however, Stage 2 performance remained a challenge due to the complex nature of the cases. This was recognised nationally.</p> <p>Ms Donald reported that NHSGGC had received an anonymous Stage 3 outcome report produced by the INWO in November 2024. In light of the recommendations made by the INWO, an action plan had been developed to further embed speak up culture across the organisation.</p> <p>The Committee were assured by the paper provided.</p> <p><u>NOTED</u></p>		
17.	Information Governance Steering Group Update		

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	<p>The Committee considered the paper 'Information Governance Steering Group Update [Paper No. 25/13] presented by Mr Colin Neil, Director of Finance.</p> <p>Mr Neil provided a summary of the key discussions and decisions at the meeting held on Thursday 13th March 2025. The paper set out the standard performance reports considered quarterly by the IGSG in relation to Information Governance and IT Cyber Security. In addition, it provided a summary of selected other business including an update on the work to complete development of a new Board Information Asset Register using SharePoint Online and proposed communications. The group also received an update on current completion rates for the Safe Information Handling and IT Security Statutory/Mandatory Modules. The group received an update on feedback from the extended Sensitivity Labelling Pilot, from which good feedback had been received and there was a proposal to roll out the programme. The group also noted the actions taken following a cyber incident with a NHSGGC supplier and noted an update to NHSGGC Copyright Policy.</p> <p>The Committee were content to note the report.</p> <p><u>NOTED</u></p>		
18.	Committee Annual Cycle of Business 2025/26		
	<p>The Committee considered the paper 'Committee Annual Cycle of Business 2025/26 [Paper No. 25/14] presented by Ms Kim Donald, Corporate Services Manager, Governance.</p> <p>The Committee were content to approve the Annual Cycle of Business.</p> <p><u>APPROVED</u></p>		
19.	Closing Remarks and Key Messages for the Board		
	<p>The Chair thanked those present for attending the meeting.</p> <p><u>NOTED</u></p>		
20.	Date and Time of Next Scheduled Meeting		
	<p>The next meeting would be held on Tuesday 3 June 2025 at 9.30 am via MS Teams.</p>		