

<b>NHS Greater Glasgow &amp; Clyde</b>	<b>Paper No. 25/87</b>
<b>Paper Title</b>	<b>Standing Committee Chair's Board Report</b>
<b>Meeting:</b>	<b>Board Meeting</b>
<b>Date of Meeting:</b>	<b>24 June 2025</b>
<b>Purpose of Paper:</b>	<b>For Assurance</b>
<b>Classification:</b>	<b>Board Official</b>
<b>Name of Reporting Committee</b>	<b>Audit and Risk Committee</b>
<b>Date of Reporting Committee</b>	<b>17 June 2025</b>
<b>Committee Chairperson</b>	<b>Ms Michelle Wailes</b>

## 1. Purpose of Paper

**The purpose of this paper is to:** inform the NHS Board on key items of discussion at the NHSGGC Audit and Risk Committee.

## 2. Recommendation

The Board is asked to note the key items of discussion at the recent meeting of the Audit and Risk Committee on 17 June 2025 as set out below and seek further assurance as required.

## 3. Key Items of Discussion

### 3.1 Update from Healthcare Charity Committee

- Verbal update provided for assurance.
- The Committee received an unqualified opinion audit report from BDO. No adjustments were required, and the Healthcare Charity Committee were content to endorse the report.
- The Committee were assured by the update.

### 3.2 Tender Waivers

- Paper presented for assurance.
- The Committee received an overview of SFI Waiver activity in financial year 2024/25 and detail of higher value waivers including actions to reduce the need for waivers over time.

- The Committee were assured by the report provided.

### **3.3 Statement of Assurance and Draft Governance Statement**

- Paper provided for approval.
- The Committee reviewed the draft governance statement and noted the outstanding actions to conclude, including NSS Service Reports, Internal Audit and Certificates of Assurance.
- The Committee were content to approve the paper.

### **3.4 Best Value Statement**

- Paper provided for approval.
- The Committee were assured that the report evidenced the position against each of the Best Value Characteristics, embraced opportunities of transformation and reflected the activity in relation to equality and diversity.
- The Committee were content to approve the paper.

### **3.5 Internal Audit Reports**

- Papers provided for assurance.
- The Committee received the following Internal Audit Reports: Staff Training and Development, Revised Strategic and Operational Planning and Internal Audit Annual Report 2024/25
- The Committee noted the work that had been carried out to improve core mandatory and statutory training compliance rates, however, attention is required on Personal Development Plan & Review compliance. The Committee received assurance that an action plan has been developed to address the recommendations within the report.
- The Committee noted that some minor amendments were made to the Strategic and Operational Planning report and management actions following discussion with management. The report noted that NHSGGC has a clear and comprehensive Delivery Plan that sets out key priorities and objectives across the organisation. The Committee recognised that the position was rapidly evolving.
- The Internal Audit Report noted that the contents were in-line with the assurances provided to the Committee throughout the year. The report highlighted that NHS Greater Glasgow and Clyde has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives and no significant recommendations were made.
- The Committee were assured by the reports.

### **3.6 Annual Review of Governance – Operational Requirements**

- Paper provided for endorsement for Board approval.
- The Committee noted that activity remains underway to ensure that the Board's governance programme continues to reflect the guidelines within the Blueprint for Good Governance (2nd edition).
- The Committee were content to endorse the paper for onward Board approval.

### **3.7 Legal Update Annual Report**

- Paper provided for assurance.
- The Committee noted the 2024/25 Q4/year end position regarding legal claims within the Board, including FAIs, ongoing public inquiries and other litigation activity.
- The Committee noted the work underway in relation to learning from claims.
- The Committee were assured by the report.

### **3.8 Freedom of Information Annual Report**

- Paper provided for assurance.
- The Committee received a summary of FOI performance covering the financial year 2024/25.
- Following NHSGGC being placed into Level 3 Intervention by the Scottish Information Commissioner, action plans were developed and temporary resources provided to the FOI function. This resulted in significant improved performance evidenced in Q2, Q3 and Q4 of 2024/25.
- The Committee were assured by the report provided.

### **3.9 Information Governance Steering Group Annual Report**

- Paper provided for assurance.
- The Committee noted the Information Governance Annual Report approved by the IG Steering Group on 14th May 2025.
- The Committee were assured by the report provided.

### **3.10 Annual Audit and Consolidated Accounts for 2024/25**

- Paper provided for endorsement.
- The Committee received an overview of some of the main areas in the NHSGGC draft Annual Report and Consolidated Accounts for 2024/25, noting the Board achieved its 3 key financial targets Revenue Resource Limit, Capital Resource Limit and cash in 2024/25.
- The Committee noted some areas that remained outstanding: Governance Statement, Remuneration Report disclosures and Legal disclosures which are subject to review up until the date of signing.
- The Committee recognised the progress made in a number of areas, noting that £226.9m of savings were achieved, allowing the Board to reach a break-even position.
- The Committee acknowledged the ongoing challenge moving forward into 2025/26, noting the initial Financial Plan indicates a financial challenge of £217.8m.
- The Committee were content to endorse for Board approval.

### **3.11 2024/25 Annual Audit Report from Ernst and Young**

- Paper provided for assurance.
- The Committee noted that the draft financial statements and supporting working papers were provided within a reasonable timeline, with the exception of the remuneration and staff report.

- The Committee noted that 4 new recommendations were made as a result of the annual audit, of which 1 was graded as high priority and 3 graded moderate priority. Prior year recommendations were assessed, and 10 recommendations were assessed as being partially complete, 6 complete and 1 closed.
- Procurement irregularities were brought to the Board's attention in August 2024. The impact of these matters are continuing to be assessed in respect of EY's audit opinion, including the opinion in respect of regularity. The Committee noted the RAG status has been changed from green to amber.
- The Committee noted the positive engagement and strong working relationships between EY and the team throughout the process.
- The Committee were assured by the report provided.

#### **4. Issues for referral to other Standing Committees or escalation to the NHS Board**

There were no issues for referral to other Standing Committees or escalation to the NHS Board.

#### **5. Date of Next Meeting**

The next meeting of the Audit and Risk Committee will take place on Thursday, 18 September 2025.