

NHS Greater Glasgow & Clyde	Paper No. 26/92
Paper Title	Standing Committee Chair's Board Report
Meeting:	NHSGGC Board Meeting
Date of Meeting:	Thursday, 25 June 2026
Purpose of Paper:	For Assurance
Classification:	Board Official
Name of Reporting Committee	Audit and Risk Committee
Date of Reporting Committee	18 June 2026
Committee Chairperson	Ms Michelle Wailes

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 18 June 2026 as set out below and seek further assurance as required.

3. Key Items of Discussion

3.1 2025-26 Healthcare Charity Committee

- Paper provided for assurance.
- The Committee noted the draft Healthcare Charity Assurance letter.
- The Healthcare Charity Committee received an unqualified audit report, noting that no adjustments were required.
- The Committee was assured by the update provided.

3.2 Draft 2025-26 NHSGGC Annual Report and Accounts

- Paper provided for assurance.
- The Committee received an overview of the draft 2025-26 NHSGGC Annual Report and Accounts, noting the Board achieved the three statutory financial

targets set by the Scottish Government for Revenue Resource Limit, Capital Resource Limit and Cash Requirements.

- The Committee noted that seven areas had been agreed with the auditors for adjustment, with two unadjusted errors arising from the external audit in relation to Family Health Services accrual update and CNORIS. The Committee noted an immaterial difference of less than one percent.
- The Committee noted differences in judgemental valuations in relation to the former Yorkhill site.
- The Committee was assured by the report provided.

3.3 Draft 2025-26 EY Annual Audit Report

- Paper provided for assurance.
- The Committee noted that there were no material matters to report. Twelve adjustments arose from the audit, of which seven had been made by management and three remained as unadjusted audit differences. A further two related to disclosure and other differences.
- The Committee noted the wider scope responsibilities and noted that amber RAG status on use of resources was improved from red last year.
- The Committee was assured by the report provided.

3.4 Draft 2025-26 Independent Auditors Report

- Paper provided for assurance.
- The Independent Auditors' Report set out the audit opinion of Ernst & Young and is included in the NHSGGC Annual Report and Accounts.
- The Committee was assured by the report.

3.5 Draft 2025-26 NHSGGC Letter of Representation

- Paper provided for assurance.
- The Committee were content to endorse the Draft 2025-26 Letter of Representation for approval at the NHSGGC Board Meeting on 25 June 2026.

3.6 2025-26 Whistleblowing Quarter 4 Report

- Paper provided for assurance.
- The Committee received an overview of Whistleblowing activity for Quarter 4 of 2025/26. The report highlighted the improvement work undertaken throughout the reporting period and provided assurance that all Whistleblowing investigations are being conducted in accordance with the National Whistleblowing Standards.
- The Committee was assured by the report.

3.7 2025-26 Whistleblowing Annual Report

- Paper provided for assurance.
- The Committee received a summary of Whistleblowing activity and performance across the period 1 April 2025 to 31 March 2026.

- During 2025/26, there was a total of 24 Whistleblowing concerns received; 2 concerns were investigated at Stage 1, 9 concerns were investigated at Stage 2 and 13 concerns did not meet the criteria for Whistleblowing.
- The Committee noted that further improvement was required in relation to Stage 2 cases, particularly in respect of providing more timely responses. The Committee received assurance that this was being progressed as an improvement action.
- The Committee was assured by the report.

3.8 Whistleblowing Internal Audit Progress Report (June 2026)

- Paper provided for assurance.
- The Committee received an update on the actions identified within the Whistleblowing Internal Audit that was carried out by Azets during 2025/26 and the work that was taken forward to support the completion of the actions.
- The Committee noted that all actions have now been completed and is subject to verification by Azets who will undertake their normal follow up processes and communicated to the Committee at the next meeting on 3 September 2026.
- The Committee was assured by the report.

3.9 Annual Review of Governance-Operational Requirements

- Paper provided for approval.
- The Committee considered the Governance Operational Requirements, which includes: The Model Code of Conduct for members of NHSGGC; Standing Orders for the Proceedings and Business of NHSGGC; Standards of Business Conduct for Staff; 2026/27 Standing Financial Instructions and Scheme of Delegation; 2026/27 Draft Governance Committee Terms of Reference and the 2025/26 Governance Committee Annual Reports.
- The Committee noted suggested minor amendments to the Standing Financial Instructions and Scheme of Delegation, Committee Terms of Reference, Standing Orders for the Proceedings of the Business of NHSGGC and Standards of Business Conduct for Staff.
- While the ToR for FPP has been approved and included within the Board pack it will require to be revisited to ensure full alignment with the Standing Orders.
- The Committee approved the paper prior to submission to the NHSGGC Board Meeting on 25 June 2026.

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, 3 September 2026.