

**NHS GREATER GLASGOW AND CLYDE**

**Minutes of the Meeting of the  
Audit & Risk Committee  
held on Thursday 4 June 2026 at 10am  
hybrid at JB Russell House/Microsoft Teams**

**PRESENT**

Ms Michelle Wailes (in the Chair)

Mr Brian Auld	Dr Rebecca Metcalfe
Mr Michael Breen	Mr Charles Vincent
Ms Margaret Kerr	

**IN ATTENDANCE**

Mr Russell Coulthard	Deputy Chief Operating Officer
Dr Scott Davidson	Medical Director
Mr David Eardley	Internal Auditor, Azets
Mr Stephen Fraser	Internal Auditor, Azets
Professor Jann Gardner	Chief Executive
Ms Katrina Heenan	Chief Risk Officer
Ms Rachel King	Internal Auditor, Azets
Ms Leanne Law	Senior Business Manager – Corporate Governance
Mr Neil McSeveny	Interim Director of Communications
Mr Iain Paterson	Corporate Services Manager (Compliance)
Mr Stephen Reid	External Auditor, EY
Mr James Thomson	Deputy Director of Finance
Mr Stewart Whyte	Data Protection Officer (for item 20)
Mr Alan Wilson	Director of Estates and Facilities
Ms Rachel Wynne	External Auditor, EY

			<b>ACTION BY</b>
<b>22.</b>	<b>Welcome and Apologies</b>		
	Ms Wailes welcomed members and attendees to the meeting of the Audit & Risk Committee.		
	Apologies were received from Mr Euan Cronin, Cllr Jacqueline Cameron, Mr Michael Shiels and Professor Angela Wallace.		
	The Chair welcomed Mr James Thomson to his first Committee meeting as Deputy Director of Finance and Mr Alan Wilson to his first meeting as Director of Estates and Facilities.		

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			<b>ACTION BY</b>
	<p>The Chair advised that the final Healthcare Improvement Scotland Unannounced Inspection Report on the Maternity Services Delivery of Care Inspection, together with the completed Action Plan, had been published that morning.</p> <p>Ms Wales noted that the Committee would not discuss the report at this meeting, other than to note that an appropriate disclosure would be included in the Governance Report following the meeting. The disclosure would be considered by the Committee at its next meeting on 18 June 2026.</p> <p>Ms Wailes also noted that an NHS GGC Board Briefing would take place on 17 June 2026.</p> <p><b><u>NOTED</u></b></p>		
<b>23.</b>	<b>Declaration(s) of Interest(s)</b>		
	<p>The Chair invited members to declare any interests in the items for discussion. No declarations were made.</p> <p><b><u>NOTED</u></b></p>		
<b>24.</b>	<b>Minutes of Previous Meeting</b>		
	<p>The Committee considered the minute of the Audit &amp; Risk Committee meeting held on 19 March 2026 [ARC(M)26/01] and agreed that it was a complete and accurate record, subject to one minor amendment.</p> <p>Two entries recorded in the action column related to comments rather than specific actions. It was agreed that these would be removed from the action column, as the substance of the discussion was already captured in the minute.</p> <p><b><u>APPROVED</u></b></p>		
<b>25.</b>	<b>Matters Arising</b>		
	<p><b>a) Rolling Action List</b></p> <p>The Committee considered the Rolling Action List (Paper No. 26/17) and noted that five actions were proposed for closure.</p> <p>It was noted that, at the previous meeting, the Committee had agreed to reopen the action relating to the Business Continuity Policy. However, this action had been removed from the Rolling Action List in error and would therefore be reinstated.</p> <p>In response to a query regarding Action 4, specifically the inclusion of the Freedom of Information Quarter 2 Report and</p>		

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	<p>Environmental Information Regulations responses within quarterly reporting, the Committee noted that the earlier discussion had focused on the application of fees. Mr Breen confirmed that the Health Board's policy is not to levy charges.</p> <p>The Committee was content to note the updates and approved the Rolling Action List as an accurate record.</p> <p><b><u>APPROVED</u></b></p>		
<b>26.</b>	<b>Urgent Items of Business</b>		
	<p>The Chair invited members to raise any urgent items of business. No items were raised.</p> <p><b><u>NOTED</u></b></p>		
<b>27.</b>	<b>2025-26 Fraud Report and Counter Fraud Services Update</b>		
	<p>The Committee considered the Fraud Report and Counter Fraud Services Update (Paper No. 26/18), presented by Mr James Thomson, Deputy Director of Finance, for assurance.</p> <p>The report provided an overview of current fraud cases and summarised the actions undertaken to prevent, detect and investigate fraud during the period 1 April 2025 to 31 March 2026.</p> <p>The report also confirmed that appropriate arrangements were in place for 2025/26, supported by established processes for fraud detection, partnership working, and the requirements set out within the Standing Financial Instructions.</p> <p>Mr Thomson advised that there were currently six live cases. He emphasised that this did not indicate an elevated level of fraud but was proportionate to the size and scale of the organisation.</p> <p>The Committee also noted that further improvements had been implemented across NHSGGC, including the introduction of mandatory fraud awareness training and targeted additional training for relevant staff groups, to support the embedding of learning and continuous improvement.</p> <p>It was further highlighted, in line with Internal Audit findings, that alleged theft of drugs remained a recurring theme and had been included within the reported losses. The Committee noted that this risk was recognised by the Health Board and was being actively monitored.</p> <p>The Committee was content to note the update.</p>		

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	<b><u>NOTED</u></b>		
<b>28.</b>	<b>2024-25 National Fraud Initiative Outcomes Report</b>		
	<p>The Committee considered the 2024-25 National Fraud Initiative Outcomes Report (Paper No. 26/19), presented by Mr James Thomson, Deputy Director of Finance, for assurance.</p> <p>Mr Thomson provided an overview of the report, advising that the National Fraud Initiative is a biannual data-matching exercise undertaken across the public sector to identify anomalies and potential fraud. Within NHSGGC, 10,196 matches were identified, of which 1,152 were subject to further investigation.</p> <p>The outcome of this work identified three instances of employee fraud, involving individuals recorded as on annual or sick leave while undertaking work elsewhere, with an associated financial loss to the Health Board of approximately £3,500.</p> <p>In discussion, the Committee sought assurance regarding the internal consideration of the findings and the extent to which awareness was raised among staff to reinforce the deterrent effect of such exercises. It was noted that communications were issued confirming participation in the exercise and that the outcomes were published nationally.</p> <p>The Committee was content to note the update.</p> <p><b><u>NOTED</u></b></p>		
<b>29.</b>	<b>NHS GGC Annual Accounts</b>		
	<b>a) Draft 2025-26 Best Value Statement</b>		
	<p>The Committee considered the Draft 2025-26 NHS GGC Best Value Statement (Paper No. 26/20), presented by Mr Michael Breen, Director of Finance, for approval.</p> <p>Mr Breen highlighted the revised format of the statement, noting that it was more detailed than in previous years. The paper provided assurance in respect of the governance statement and the NHS GGC Board's Best Value duties, reflecting the requirement in place since March 2011 to demonstrate how Best Value is approached from a Health Board perspective.</p> <p>During discussion, it was agreed that reference to the People and Staff Governance Committee would be included on page 7. The Chair also clarified that, although she had been designated as Sustainability Champion, this role was not intrinsically linked to the position of Chair of the Audit &amp; Risk Committee and could be</p>		Mr Breen

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			<b>ACTION BY</b>
	<p>undertaken by any Non-Executive Board Member. Mr Breen agreed to update the paper accordingly.</p> <p>The Committee noted that the statement was primarily an internal document to provide assurance that Best Value duties were being fulfilled.</p> <p>The Committee was content to approve the paper.</p> <p><b><u>APPROVED</u></b></p>		
	<b>b) Draft 2025-26 Statement of Assurance and Governance Statement</b>		
	<p>The Committee considered the Draft 2025-26 Statement of Assurance and Governance Statement (Paper No. 26/21), presented by Mr Michael Breen, Director of Finance, for endorsement.</p> <p>Mr Breen provided an overview of the Governance Statement, emphasising its importance as a key component of the Health Board's overall assurance framework and confirming that this detailed version would be included within the Annual Report and Accounts.</p> <p>The paper included four appendices, including the Statement of Assurance, and members were invited to provide feedback on the Governance Statement, recognising its significance as the principal governance document for the year. It was noted that the Certificates of Assurance were provided alongside the service audit reports. The Committee further noted that the disclosure relating to the HIS maternity report would be updated and a revised version issued to the external auditors.</p> <p>The Committee considered the reference to the Interface Sub-Committee of the Finance, Planning and Performance Committee. While this had been approved by the NHS GGC Board, it had not been operationalised. It was agreed that the diagram would remain, with additional narrative to clarify that the membership of the Finance, Planning and Performance Committee had been expanded during the year and to note that no meetings of the Interface Sub-Committee had taken place during 2025–26.</p> <p>The paper also highlighted a minor qualification within one service report in relation to access. Clarification was sought on the potential risk to the Health Board. Mr Breen advised that this reflected longstanding system limitations across legacy systems and noted that assurance had been received that this did not present a material risk to the service. It was further noted that the</p>		

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	<p>matter continued to be managed through operational controls, with additional assurance taken from the scrutiny provided by Public Services Delivery Scotland's Audit &amp; Risk Committee.</p> <p>The Committee was content to endorse the Statement of Assurance and Governance Statement. It was noted that the document would be resubmitted as part of the Annual Report and Accounts to be presented to the Committee on 18 June 2026 for the audit of the annual accounts, and that members would be advised of any material changes in advance of the NHS GGC Board meeting.</p> <p><b><u>ENDORSED</u></b></p>		Mr Thomson
	<b>c) Losses and Compensation Payments</b>		
	<p>The Committee considered the Losses and Compensation Payments (Paper No. 26/22), presented by Mr Michael Breen, Director of Finance, for assurance.</p> <p>The report detailed the losses, compensations and special payments incurred by the Health Board during 2025/26, as reported within the SFR 18 return to the Scottish Government, covering losses, delegated authority payments and irregularities.</p> <p>In discussion, further detail was requested regarding the classification of "deterioration in store" and whether this related specifically to pharmacy stock or a broader range of items. Mr Breen advised that this would typically comprise a range of stock items and agreed to provide further detail out with the meeting. He also noted that the overall position did not appear disproportionate when compared with previous returns.</p> <p>The Committee was content to note the update.</p> <p><b><u>NOTED</u></b></p>		Mr Breen
<b>30.</b>	<b>External Audit Actions Tracker (June 2026)</b>		
	<p>The Committee considered the External Audit Actions Tracker (June 2026) (Paper No. 26/23), presented by Mr James Thomson, Deputy Director of Finance, for assurance.</p> <p>Mr Thomson reported progress against 10 audit recommendations, comprising four arising from the 2024/25 audit and six carried forward from prior year(s).</p> <p>The paper outlined the actions undertaken and the current status of each recommendation.</p>		

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	It was noted that two actions had been completed and closed, six were partially complete, and two remained ongoing. The Committee was advised that one of the outstanding actions related to an active Counter Fraud Services investigation and could not be progressed further until the investigation was concluded. The second related to the requirement for external validation of the Blueprint self-assessment, where national guidance was still under discussion and the final approach remained subject to the outcome of this work.		
	The Committee was content to note the update.		
	<b><u>NOTED</u></b>		
<b>31.</b>	<b>2025-26 NHS GGC Annual Report and Accounts (Current Position)</b>		
	<p>The Committee considered the 2025–26 NHS GGC Annual Report and Accounts (Current Position), presented by Mr James Thomson, Deputy Director of Finance, for assurance.</p> <p>Mr Thomson provided an overview of progress to date and the current position, supported by a presentation outlining key milestones and next steps in the process.</p> <p>The Committee noted that interim audit work had commenced in February 2026 and that final audit fieldwork was nearing completion. Appreciation was expressed to colleagues across the organisation for their continued support and contribution to the process, recognising the coordinated effort required to meet the reporting timetable.</p> <p>The Committee noted that the Governance Statement would be updated to reflect recent developments, with the final stages of review and assurance to be completed through the next Audit &amp; Risk Committee prior to submission to the NHS GGC Board on 25 June 2026. It was further noted that a first draft of the Annual Report had been submitted on 13 May 2026, representing a key milestone in the overall timeline and providing a strong basis for finalisation. The Annual Auditor's Report remained on schedule for consideration at the Audit &amp; Risk Committee meeting on 18 June 2026.</p> <p>An update was also provided on the Remuneration Report, which remained on track and had benefited from improvements to the process compared with the previous year. It was noted, however, that some challenges persisted in relation to obtaining specific data from SPPA, although these continued to be actively managed with no anticipated impact on overall delivery. Initial drafts of the Sustainability section had been shared with the external auditors, who had proposed amendments to improve</p>		

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	<p>clarity and strengthen the narrative, and these were being incorporated as part of the refinement process.</p> <p>Overall, assurance was provided that the audit process remained on track, with good progress having been made to date and no significant issues identified at this stage.</p> <p>The Committee was content to note the update.</p> <p><b><u>NOTED</u></b></p>		
<b>32.</b>	<b>2025-26 EY External Audit Progress Update</b>		
	<p>The Committee considered the 2025-26 EY External Audit Progress Update, presented by EY, for assurance.</p> <p>EY reported that the overall audit was materially complete, with finalisation procedures underway as part of the standard year-end audit process. The Committee noted that the clearance meeting had taken place the previous day and that no material matters had been identified. Any adjustments identified to date were noted to be largely presentational or classification changes, with work continuing on finalisation and review.</p> <p>The Committee noted that, although there had previously been sector-wide delays in obtaining information from SPPA, the position had improved. One Remuneration Report matter relating to one director remained outstanding and continued to be closely monitored, as it could affect the audit opinion if not resolved.</p> <p>It was noted that the final review would be completed once the updated Annual Report and Accounts had been received, with the External Auditor's Report to be presented to the next meeting of the Audit &amp; Risk Committee.</p> <p>In discussion, Mr Breen advised that the outstanding SPPA matter had now been escalated through the Scottish Government and would be pursued further with the SPPA Chief Operating Officer to support timely resolution.</p> <p>The Committee also noted a minor amendment within the report, confirming that reference should be made to the Chief Executive only in relation to the previously described Chief Executive and Chairs statement.</p> <p>The Committee was content to note the update.</p> <p><b><u>NOTED</u></b></p>		
<b>33.</b>	<b>Internal Audit Reports</b>		



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	<p>The Committee considered the Internal Audit Reports presented by Azets for assurance.</p> <p><b>a) Internal Audit Progress Report [Paper 26/24]</b></p> <p>The report summarised internal audit activity since the previous meeting. Delivery remained on track for year end, with the programme progressing as planned and the Annual Opinion scheduled for June 2026. Appendix 1 set out the detail of individual audits, with additional pharmacy work outlined in Appendix 2.</p> <p>It was confirmed that the pharmacy work would be reported separately to the Committee as agreed. It was further noted that the 2026/27 planning cycle had commenced.</p> <p><b>b) Significant Adverse Events Management Report [Paper 26/25]</b></p> <p>The Committee noted that the framework was aligned with national requirements and supported by a structured implementation programme. Corporate oversight was provided through performance reporting and an Oversight Group. The tiered approach was viewed positively, with clear triggers for escalation and proportionate management of risk. Templates, guidance and quality assurance arrangements supported consistency while recognising the sensitive nature of the work.</p> <p>Areas for further development were identified, including strengthening formal governance and controlled reporting processes, particularly in relation to DATIX data quality and assurance.</p> <p>Members noted the increased volume of work and recent changes to processes and sought clarity on how governance arrangements would support action tracking and monitoring.</p> <p>It was agreed that further development of a standardised process and annual reporting flow through the Committee structure would be progressed through a defined protocol. While recognising the scale of the work, the Committee noted that addressing risk themes in a coordinated manner remained essential.</p> <p><b>c) Discharge Planning – DWD Report [Paper 26/26]</b></p> <p>The Committee noted the assessment that substantial improvement was required and emphasised the need for local</p>		Mr Breen

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	<p>plans to align clearly with Health Board outcomes and wider strategies.</p> <p>Mr Coulthard advised that the report reflected a period of instability but confirmed that significant progress had since been made. Workstreams were now clearer, more closely aligned with the wider discharge agenda, and a number of actions had been completed.</p> <p><b>d) Procurement Report [Paper 26/27]</b></p> <p>The Committee noted that the rating reflected system limitations, although examples of good practice were evident. Recurring themes included testing, audit trail and changes in the procurement landscape. At the time of review, compliance with Standing Financial Instructions and related controls had not sat fully within the remit of the Head of Procurement, contributing to variable assurance.</p> <p>Members were advised that, notwithstanding historical challenges, improvement activity was underway. Following the departure of the Head of Procurement in December 2025, recruitment was nearing completion, with new leadership expected to strengthen ownership and direction.</p> <p>Mr Breen proposed that procurement updates, including tender waivers, be reported as a standing item, given their relevance to the financial control environment; this was agreed.</p> <p>A private session with CFS would also be arranged to provide further updates on Procurement Irregularities at the 18 June 2026 meeting of the Audit &amp; Risk Committee subject to discussions and agreement with CFS on the overall situation.</p> <p>It was also noted that digital and estates functions had been reintegrated from devolved procurement arrangements, and consideration would be given to the future position of capital planning once a new Director of Procurement had been appointed.</p> <p><b>e) Musculoskeletal Physiotherapy TTG Report [Paper 26/28]</b></p> <p>The review of musculoskeletal services in West Dunbartonshire HSCP was provided reflecting an established control framework with clear pathways and governance. Fifteen improvement areas and three recommendations were identified, largely assessed as minor.</p> <p>Opportunities were noted to strengthen alignment with Health Board policy, particularly in managing Did Not Attend cases and</p>		<p>Mr Breen</p> <p>Mr Breen</p>

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	<p>waiting list removals, and to further formalise revalidation processes and reporting roles. It was acknowledged that revalidation was not consistently applied across the pathway, reflecting a wider system issue.</p> <p>The Committee welcomed the positive assurance and noted that current performance pressures were linked to capacity and demand, with additional funding in place.</p> <p>Members also highlighted the need for consistent terminology when referring to escalation to the NHS GGC Board or executive structures.</p> <p><b>f) Pharmacy Stock Report [Paper 26/29]</b></p> <p>The Committee considered the report, commissioned separately and building on prior external audit findings. While controls at central pharmacy sites were generally robust, issues were identified in some hospital settings relating to security, stock-checking and record accuracy.</p> <p>Specific concerns included controlled drugs stock-checking, reliance on system-generated stock sheets where checks were incomplete, high-value adjustments, and the recovery of stock from returned medicines.</p> <p>Staff awareness of procedures was noted to be variable despite examples of good practice.</p> <p>The Committee highlighted the implications for patient safety, governance and financial stewardship, and noted that the report reflected issues previously raised by staff. Assurance was sought on governance arrangements for learning from incidents; it was noted that the review focused primarily on stock control processes rather than wider organisational learning. External audit work indicated improvement from the previous year. Members agreed that future six-monthly medicines cost reporting should incorporate broader pharmacy governance considerations.</p> <p><b>g) 2025/26 Draft Internal Audit Annual Report [Paper 26/30]</b></p> <p>The report summarised audit activity for 2025/26. The Committee noted the annual internal opinion that “<i>NHS GGC has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives</i>”.</p> <p>Mr Breen recorded thanks to the internal audit team.</p>		

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	It was confirmed that this report, alongside the EY report, would be presented to the NHS GGC Board and the opinion would be reflected in full within the Governance Statement.		
	<b>h) 2026/27 Management Action Follow-Up Q1 [Paper 26/31]</b>		
	The Committee noted that 48 actions were carried forward into Quarter 2, of which 38 were closed, 19 not yet due and 11 partially complete.		
	A further 18 actions relating to Whistleblowing remained pending update due to staff absence; interim oversight was being provided by Ms Mandy Crawford, Corporate Services Manager, Complaints & Public Affairs with a full update expected by the end of June 2026.		
	Assurance was sought on partially complete actions, with Members advised that some remained subject to ongoing engagement where evidence was insufficient for closure. It was anticipated that remaining 2024/25 actions would be resolved in the near term. The Committee welcomed overall progress.		
	<b><u>NOTED</u></b>		
<b>34.</b>	<b>Corporate Risk Register (April 2026)</b>		
	The Committee considered the Corporate Risk Register [Paper 26/32], presented by Ms Katrina Heenan, Chief Risk Officer, for approval.		
	The report covered the period from February to April 2026, with January 2026 data included within certain charts to support visibility of changes in risk scores. Ms Heenan highlighted that three risk scores had increased, fifteen had decreased, three new risks had been added, and one risk had been closed during the reporting period.		
	It was noted that the new reporting template had been utilised.		
	Appendix 1 provided supporting detail for changes in risk scoring, while Appendix 2 set out a separate Risk Action Tracking report. In relation to actions, Ms Heenan advised that four actions had been completed, with a total of twelve actions across March and April 2026 still requiring confirmation. In addition, thirteen new actions had been identified, and five actions were overdue by less than three months. Full detail was provided within the paper. The Committee reflected on previous discussions regarding risk scoring and the NHS GGC Board's risk appetite.		

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	<p>It was recognised that ageing infrastructure remained a particularly prominent and significant risk for the Health Board, alongside Climate Change and Sustainability. Members noted that these risks are inherently longer-term in nature, and it was agreed that they would be considered further out with the meeting and discussed with the relevant risk owner.</p> <p>The Committee agreed that Ms Heenan would review and refine the wording of Risk 3816 prior to submission to the next Finance, Planning and Performance Committee meeting.</p> <p>The Committee was content to note the report.</p> <p><b><u>NOTED</u></b></p>		Ms Heenan
<b>35.</b>	<b>Corporate Risk Register Updates</b>		
	<b>a) Risk Action Close Out Protocol</b>		
	<p>The Committee considered the Risk Action Close Out Protocol [Paper 26/33], presented by Ms Katrina Heenan, Chief Risk Officer, for assurance.</p> <p>The paper provided assurance on the additional protocols in place to support consistency and accountability in the delivery of actions, as well as the escalation and de-escalation of risks within the Corporate Risk Register. It was noted that the paper had been considered by both the Risk Management Steering Group and the Corporate Management Steering Group.</p> <p>The Committee was content to note the update.</p> <p><b><u>NOTED</u></b></p>		
	<b>b) Risk Escalation and De-Escalation Protocol</b>		
	<p>The Committee considered the Risk Escalation and De-Escalation Protocol [Paper 26/34], presented by Ms Katrina Heenan, Chief Risk Officer, for assurance.</p> <p>The paper set out the process for the escalation and de-escalation of risks to and from corporate level, ensuring a consistent and transparent approach, with a clearly defined approval route for the identification, consideration and decision-making associated with risks being assessed at corporate level. Ms Heenan advised that the protocol aligned with the Risk Management Framework.</p>		

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	The Committee was content to note the update.  <b><u>NOTED</u></b>		
	<b>c) Risk Management Internal Audit Progress Report (June 2026)</b>		
	<p>The Committee considered the Risk Management Internal Audit Progress Report (June 2026) [Paper 26/35], presented by Ms Katrina Heenan, Chief Risk Officer, for assurance.</p> <p>The paper provided a summary of the work undertaken over a six-month period to support delivery of the Risk Management Internal Audit actions. It was noted that sixteen actions had been identified overall, of which two had been completed at the time of audit. Thirteen actions were now complete, with the remaining three actions in progress. Actions were grouped around a number of key themes.</p> <p>Members noted the development of the Risk Management Annual Report, which set out the objectives for 2026/27 and included enhanced detail on the resources and timescales required to support delivery. It was further noted that management had mandated the use of DATIX for risk registers, as reflected in the revised strategy and procedures. Seven dashboard reports had been developed and rolled out within DATIX, supported by user guidance, alongside a further ten system queries.</p> <p>Members were advised that the final audit actions were now complete. A training log had been implemented, and updates to the escalation checklist and risk procedures had progressed. Assurance was also provided that attendance by Risk Champions at relevant governance groups continued to be monitored.</p> <p>During discussion, Members sought clarification on the reporting functionality available within DATIX, including the ability to provide analysis across the full risk register and parent/child risk structures. Ms Heenan confirmed that reporting could be configured by risk type and organisational hierarchy, with category and impact type also available as reporting parameters.</p> <p>The Committee were content to note the update.</p> <p><b><u>NOTED</u></b></p>		
<b>36.</b>	<b>Draft 2026-27 Audit &amp; Risk Committee Terms of Reference</b>		

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	<p>The Committee considered the Draft 2026–27 Audit &amp; Risk Committee Terms of Reference [Paper 26/36], presented by Mr Michael Breen, Director of Finance, for approval.</p> <p>The Committee noted that no changes were proposed to the Terms of Reference. It was agreed that the document would be incorporated into the Governance Pack for the next NHS GGC Board meeting.</p> <p>The Committee also noted that the Annual Cycle of Business had been presented to the previous meeting in March 2026.</p> <p>It was also noted that the Terms of Reference stated that the Chair of the NHS GGC Board shall not be a member of the Committee but would retain the right to attend meetings. It was agreed that additional wording would be included to clarify that such attendance would be subject to the agreement of the Audit &amp; Risk Committee Chair.</p> <p>The Committee approved the Terms of Reference.</p> <p><b><u>APPROVED</u></b></p>		Mr Breen
<b>37.</b>	<b>Draft 2025-26 Audit &amp; Risk Committee Annual Report</b>		
	<p>The Committee considered the Draft 2025–26 Audit &amp; Risk Committee Annual Report [Paper 26/37], presented by Mr Michael Breen, Director of Finance, for approval.</p> <p>During discussion, Ms Wailes advised that there were a number of matters relating to version control which would require to be updated.</p> <p>The Committee noted that formal approval would be provided as part of the Governance Pack. Mr Breen advised that he would review the report with the Committee Chair and Mr Thomson and make any minor amendments as required.</p> <p>The Committee approved the Annual Report.</p> <p><b><u>APPROVED</u></b></p>		Ms Wailes / Mr Thomson
<b>38.</b>	<b>Risk Management Annual Report</b>		
	<p>The Committee considered the Risk Management Annual Report [Paper 26/38], presented by Mr James Thomson, Deputy Director of Finance, for approval.</p>		

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			<b>ACTION BY</b>
	<p>The report provided an overview of annual performance in relation to risk management across NHS GGC. This included analysis of the corporate risk profile for the period April 2025 to March 2026, an update on delivery of the 2025/26 Risk Management Work Plan, the objectives for 2026/27, and a summary of the activity and achievements of the Risk Management Steering Group.</p> <p>The Committee approved the report.</p> <p><b><u>APPROVED</u></b></p>		
<b>39.</b>	<b>2025-26 Legal Claims Annual Report</b>		
	<p>The Committee considered the 2025–26 Legal Claims Annual Report [Paper 26/39], presented by Mr Michael Breen, Director of Finance, for assurance.</p> <p>The Annual Report provided a comprehensive overview of legal claims raised against NHS GGC by patients, their families, visitors and employees during the financial year. It was noted that the report built on the quarterly updates previously provided to the Committee.</p> <p>The Committee was content to note the update.</p> <p><b><u>NOTED</u></b></p>		
<b>40.</b>	<b>2025-26 Freedom of Information Annual Report</b>		
	<p>The Committee considered the 2025–26 Freedom of Information Annual Report [Paper 26/40], presented by Mr Michael Breen, Director of Finance, for assurance.</p> <p>The Annual Report provided a comprehensive summary of FOI performance across the 2025–26 financial year, including an overview of request volumes, response times, compliance with statutory deadlines, outcomes of requests, and key trends over the reporting period.</p> <p>Mr Breen highlighted the improvement in de-escalation status. However, it was recognised that FOI requests were increasing in both volume and complexity, and that the team had worked closely with colleagues across the organisation to manage this as a key priority.</p> <p>The position in relation to Subject Access Requests was also highlighted, noting the level of support required to ensure data</p>		



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	<p>was managed appropriately. It was acknowledged that the increased workload was a consistent theme across the reports and, while good performance had been maintained, it remained difficult to quantify the financial impact of meeting statutory requirements in this area.</p> <p>The Committee was content to note the update.</p> <p><b><u>NOTED.</u></b></p>		
<b>41.</b>	<b>2025-26 Information Governance Annual Report</b>		
	<p>The Committee considered the 2025-26 Information Governance Annual Report [Paper 26/41] presented by Mr Michael Breen, Director of Finance, for assurance.</p> <p>The Committee were content to note the report.</p> <p><b><u>NOTED</u></b></p>		
<b>42.</b>	<b>Information Governance Steering Group 20 May 2026 Update</b>		
	<p>The Committee considered the Information Governance Steering Group 20 May 2026 Update [Paper 26/42] presented by Mr Michael Breen, Director of Finance, for assurance.</p> <p>The Committee were content to note the paper.</p> <p><b><u>NOTED</u></b></p>		
<b>43.</b>	<b>2025-26 Directors' Statements of Assurance Letters</b>		
	<p>The Committee considered the 2025-26 Directors' Statements of Assurance Letters [Paper 26/43].</p> <p>The Committee were content to note the paper.</p> <p><b><u>NOTED</u></b></p>		
<b>44.</b>	<b>2025-26 Service Auditors Reports</b>		
	<p>The Committee were content to note the 2025-26 Service Auditors Reports.</p> <p><b><u>NOTED</u></b></p>		

# BOARD OFFICIAL

			<b>ACTION BY</b>
<b>45.</b>	<b>Closing Remarks and Key Messages for the NHS GGC Board</b>		
	<p>The Chair thanked members for their attendance and contributions. The positive internal audit opinions and the Committee's discussion on the Governance Statement were acknowledged, with it noted that External Audit assurance would be provided at the next meeting scheduled for 18 June 2026.</p> <p>The Chair then formally closed the meeting.</p> <p><b><u>NOTED</u></b></p>		
<b>46.</b>	<b>Date and Time of Next Scheduled Meeting</b>		
	<p>The next meeting would be held on 18 June 2026 at 9.30 am hybrid at JB Russell House/via MS Teams.</p>		