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| <b>NHS Greater Glasgow and Clyde</b> | <b>Paper No. 26/148</b>                        |
| <b>Paper Title</b>                   | <b>Standing Committee Chair's Board Report</b> |
| <b>Meeting:</b>                      | <b>NHSGGC Board Meeting</b>                    |
| <b>Date of Meeting:</b>              | <b>29 October 2026</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>3 September 2026</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 3 September 2026 as set out below and seek further assurance as required.

## 3. Key Items of Discussion

### 3.1 Patient Private Funds Annual Report

- Paper provided for approval.
- The Committee noted that the annual audit had identified no material matters. One significant fraud risk had been identified; however, subsequent testing was carried out and no breaches were identified.
- The Committee approved the Patient Private Funds Annual Report and authorised the Deputy Chief Executive/Director of Finance to sign the annual accounts.

### 3.2 Patient Private Funds Letter of Representation

- Paper provided for approval.
- The letter forms part of the annual accounts process, providing confirmation and assurance and enabling the audit to be undertaken effectively.
- The Committee approved the Patient Private Funds Letter of Representation and authorised the Deputy Chief Executive/Director of Finance to sign the letter.

### **3.3 External Audit Actions Tracker**

- Paper provided for assurance.
- The Committee received an update on the progress against the outstanding external audit recommendations.
- The Committee noted management's proposal to close four actions from 2024/25 and noted the ongoing work in relation to the 2025/26 actions.
- The Committee was assured by the report provided.

### **3.4 Fraud Report and Counter Fraud Services Update**

- Paper provided for assurance.
- The Committee received an update on current fraud cases and the actions undertaken to prevent, detect and investigate fraud in the period 1 April 2026 to 30 June 2026.
- There was 1 new case of fraud recorded, and 24 allegations received during the reporting period. There were 4 open fraud cases on the Fraud Register, with 2 cases due to be closed.
- An increase in completion rates of the Once for Scotland Fraud Awareness Training was noted, following the training becoming mandatory in March 2026.
- The Committee received a copy of the NHSGGC Fraud Annual Action Plan for 2026/27.
- The Committee was assured by the report.

### **3.5 Internal Audit Reports**

- Papers provided for assurance.
- The Committee received the following Internal Audit Reports: Internal Audit Progress Report, Internal Audit Follow Up Report, Duty of Candour and Property Transaction Monitoring.
- The Committee received assurance that the work remained on schedule. The Duty of Candour audit identified a small number of areas for improvement; however, overall progress remained positive, with further improvements continuing to be made.
- The Property Transaction Monitoring audit confirmed that established controls and processes were in place, with one minor area for improvement identified.
- The Committee noted that there was a total of 128 actions on the action tracker; during the reporting period, 66 actions were closed and 44 were not yet due for implementation.
- The Committee were assured by the reports.

### **3.6 Internal Audit Information Sharing Protocol**

- Paper provided for approval.

- The Committee considered the proposed arrangements for sharing relevant internal audit reports with Integration Joint Board Audit Committees to support effective assurance and governance.
- A draft internal audit Information Sharing Protocol had been developed by Azets, and members were invited to comment on its clarity and suitability.
- The Committee approved the report, subject to some minor revisions.

### **3.7 Risk Management Strategy Update**

- Paper provided for assurance.
- The Committee received an update on progress against the Risk Management Strategy 2025-28.
- The Committee noted key areas of work included the significant work delivered in relation to audit actions and communications activity.
- The Committee were assured by the report.

### **3.8 Freedom of Information Quarter 1 Report**

- Paper provided for assurance.
- The Committee received an overview of Freedom of Information activity in the period 1 April 2026 and 30 June 2026.
- The Committee acknowledged the complexity of the requests received and the ongoing commitment to improve performance.
- The report provided a breakdown of requests received, with members of the public remaining the largest source of requests.
- The Committee were assured by the report.

### **3.9 2025-26 Whistleblowing Quarter 1 Report**

- Paper provided for assurance.
- The Committee received an overview of Whistleblowing activity for Quarter 1 of 2026/27.
- The report highlighted the significant work had been undertaken to strengthen understanding of the whistleblowing process and the supporting systems.
- The Committee noted that work was ongoing to increase the pool of Stage 2 investigators, to assist with improving Stage 2 performance.
- The Committee was assured by the report.

### **3.10 Information Security Policy**

- Paper provided for assurance.
- The Committee noted the revised Information Security Management System Policy, which supported the critical work of NHS GGC and supported compliance with relevant governance, information security and data protection requirements.
- The Committee was assured by the report.

**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 December 2026.

**NHS GREATER GLASGOW AND CLYDE**

**Minutes of the Meeting of the  
Audit & Risk Committee  
held on Thursday 18 June 2026 at 10am  
hybrid at JB Russell House/Microsoft Teams**

**PRESENT**

Ms Michelle Wailes (in the Chair)

|                         |                     |
|-------------------------|---------------------|
| Mr Brian Auld           | Ms Margaret Kerr    |
| Mr Michael Breen        | Dr Rebecca Metcalfe |
| CLlr Jacqueline Cameron |                     |

**IN ATTENDANCE**

|                       |  |                                                              |
|-----------------------|--|--------------------------------------------------------------|
| Mr Euan Cronin        |  | Assistant Head of Financial Services / Fraud Liaison Officer |
| Mr Alistair Graham    |  | Director of Digital Services                                 |
| Mr Ross Jack          |  | Secretariat Officer (Observer)                               |
| Ms Rachel King        |  | Internal Auditor, Azets                                      |
| Ms Leanne Law         |  | Senior Business Manager – Corporate Governance               |
| Ms Tracey-Anne Morrow |  | Assistant Head of Financial Services                         |
| Mr Stephen Reid       |  | External Auditor, EY                                         |
| Mr Michael Sheils     |  | Head of Financial Services                                   |
| Ms Rachel Wynne       |  | External Auditor, EY                                         |

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| <b>47.</b> | <b>Welcome and Apologies</b>                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                  |
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|            | <p>Ms Wailes welcomed members and attendees to the meeting of the Audit &amp; Risk Committee.</p> <p>Apologies were received from Dr Scott Davidson, Medical Director, Mr James Thomson, Deputy Director of Finance, Dr Lesley Thomson KC, NHSGGC Board Chair, and Mr Charles Vincent, Non-Executive Board Member.</p> <p>The Chair welcomed Mr Alastair Graham to his first meeting as Director of Digital Services.</p> <p><b><u>NOTED</u></b></p> |  |                  |
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| <b>48.</b> | <b>Declaration(s) of Interest(s)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                  |
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|            | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                  |
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| <b>49.</b> | <b>Minutes of Previous Meeting</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |                  |
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|            | <p>The Committee considered the minute of the Audit &amp; Risk Committee meeting held on 4 June 2026 [ARC(M)26/02] and agreed that it was a complete and accurate record.</p> <p><b><u>APPROVED</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                  |
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| <b>50.</b> | <b>Matters Arising</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |                  |
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|            | <p><b>a) Rolling Action List</b></p> <p>The Committee considered the Rolling Action List (Paper No. 26/48) and noted that there were twelve actions on the RAL, eight actions were proposed for closure and four actions remained ongoing.</p> <p>The Committee noted the following updates:</p> <p><u>Item 33c – Internal Audit Reports – Significant Adverse Events Management Report</u><br/>The Committee noted that the action would be updated to reflect that reports would be disseminated as and when required.</p> <p><u>Item 29c – Losses and Compensation Payments</u><br/>It was noted that a response had been provided directly to the member who had raised the query. The Committee agreed that, where specific questions were raised, responses should be copied to all members to ensure that the information provided addressed the wider Committee's queries. Mr Breen agreed to circulate the response to all members following the meeting.</p> <p><u>Item 36 – Audit and Risk Committee Terms of Reference</u><br/>The Committee agreed that this action would remain ongoing to allow further discussion regarding the wording.</p> <p><u>Item 89 – Business Continuity Policy</u><br/>The action from the December 2026 meeting had been re-instated as agreed at the last meeting.</p> <p>The Committee were content to note the updates and approved the Rolling Action List as an accurate record.</p> |  |                  |

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| <b>51.</b> | <b>Urgent Items of Business</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                  |
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|            | The Chair invited members to raise any urgent items of business. No items were raised.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                  |
|            | <b><u>NOTED</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                  |
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| <b>52.</b> | <b>2025-26 Healthcare Charity Committee</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                  |
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|            | <p>The Committee considered the Draft Letter from the Chair of the Healthcare Charity Committee (Paper No. 26/49), presented for assurance as part of the governance arrangements around the 25-26 Annual Report and Accounts.</p> <p>It was noted that the letter of assurance, included as an appendix to the report, would be signed by Mr Martin Cawley, Non-Executive Board Member, as Chair of the Healthcare Charity Committee following the Board of Trustees meeting on 25 June 2026 and once the accounts of the Charity had been approved.</p> <p>The Committee were content to note the update.</p> <p><b><u>NOTED</u></b></p>                                                                                                                                                                                                                                                                                            |  |                  |
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| <b>53.</b> | <b>2025-26 Annual Accounts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                  |
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| <b>a).</b> | <b>Draft 2025-26 NHS GGC Annual Report and Accounts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                  |
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|            | <p>The Committee considered the Draft 2025-26 NHS GGC Annual Report and Accounts (Paper No. 26/50), presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for assurance.</p> <p>The Committee received an overview of the key components of the Annual Report and Accounts, including the Performance Report, Accountability Report, Remuneration and Staff Report, Parliamentary Accountability Report, Independent Auditor's Report and the Primary Financial Statements.</p> <p>The Performance Report provided an opportunity to highlight NHS GGC's performance against a range of key indicators. The Committee noted that there were a number of non-financial targets required to be reported, with the majority of indicators drawn from the Integrated Performance and Quality Report (IPQR). The requirement to disclose revenue, capital performance and cash requirements was also highlighted.</p> |  |                  |

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|  | <p>The Committee noted that the Independent Auditor's Report, produced by EY, would be incorporated into the report prior to submission to the NHS GGC Board.</p> <p>An update was provided on the four main Financial Statements.</p> <p>The Committee noted the three elements of the financial targets set by Scottish Government: the Revenue Resource Limit, Capital Resource Limit and Cash Requirement. The 2025-26 NHS GGC Annual Report and Accounts confirmed a surplus position of £2.550 million as at 31 March 2026. This would be reported to the NHS GGC Board on 25 June 2026. NHS GGC was also within its capital resource limit and cash limit, therefore, for 2025-26 the Board achieved each of the three financial targets.</p> <p>In relation to Appendix 2 of the report, the Committee noted that a key element of the audit process was consideration of audit findings and proposed adjustments. It was reported that the schedule extracted from the EY report set out the matters identified through the audit. Seven areas had been agreed with the auditors for adjustment, the majority of which related to reclassification matters, and these had been agreed as part of the audit clearance meeting, including the categorisation of assets.</p> <p>The Committee noted two unadjusted errors relating to the revenue account, specifically in relation to Family Health Services and CNORIS. These were considered immaterial, with timing and material judgement noted as the main reasons for not adjusting.</p> <p>The Committee also noted a difference in interpretation remained with EY in relation to the valuation of the former Yorkhill site.</p> <p>Overall, the limited number and materiality of unadjusted items were noted as indicative of a positive audit outcome for the year.</p> <p>A query was raised regarding the completeness of the Corporate Risks reported in the Annual Report and Accounts. Mr Breen agreed to review the position and confirm the position prior to the accounts being submitted to the NHS GGC Board.</p> <p>Members also queried the disclosure of Non-Executive remuneration and associated costs, including the basis of the total figure disclosed and the treatment of individual roles. Mr Breen agreed to review the figures with the Finance Team and provide clarification. It was agreed that a log of changes would be maintained and circulated so that members could clearly identify amendments made before submission to the Board.</p> |  | <p>Mr Breen</p> <p>Mr Breen</p> |

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|            | <p>The Committee were content to note the update and the position taken in respect of unadjusted errors.</p> <p><b><u>NOTED</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                  |
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| <b>b).</b> | <b>Draft 2025-26 EY Annual Audit Report</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |                  |
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|            | <p>The Committee considered the Draft 2025-26 EY Annual Audit Report (Paper No. 26/51), presented by Mr Stephen Reid, EY.</p> <p>The draft External Audit Annual Report set out the status of the audit and supported the Board's governance responsibilities. It was reported that the audit process had been completed and that the draft Annual Report and Accounts would be updated and issued in final form to the Board and Audit Scotland for publication on the Audit Scotland website. There were no matters of concern to be brought to members attention and that the external auditor expected to issue an unqualified opinion on the accounts. The external auditor confirmed that the scope had remained in line with the Audit Plan agreed in March 2026 and that materiality thresholds were unchanged.</p> <p>Mr Reid expressed his appreciation for the work undertaken by the Finance Team and noted the improvements in both the quality and timeliness of the process.</p> <p>Mr Reid reported on the audit errors and how they have had been reflected within the financial statements. The Committee also noted that follow-up work had been undertaken to assess progress against prior year recommendations. It was reported that three recommendations had concluded, seven remained in progress and that five additional recommendations had been identified within the 2025-26 audit process.</p> <p>The wider scope dimensions were summarised within the report. The RAG ratings had remained consistent, with one moving from red to amber, reflecting improvements made during the year.</p> <p>The Committee noted the significant audit risks, including prescribing, management override of controls, valuation of property, remuneration and a risk relating to CNORIS. Key audit areas also included procurement irregularities and prescribing expenditure, where additional work had been completed.</p> <p>The Committee noted an update from Mr Reid in relation to differing views between Management and EY of the applicable standards in relation to the valuation of the former Yorkhill site at the year end.</p> |  |                  |

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|  | <p>In relation to more general comments around the valuation of land and buildings the Committee discussed the district valuer methodology. It was noted that external audit had undertaken alternative procedures and specialist review to obtain sufficient assurance, although the valuation remained at the lower end of the expected range. Management agreed that this would be considered ahead of the next audit cycle in 2026-27.</p> <p>In relation to wider scope reporting, the Committee noted the continued challenges in achieving financial balance during the year. While all financial targets had been met for the year the level of savings delivered was lower than in previous years and reliance on non-recurring savings remained a key area of focus.</p> <p>Financial sustainability was graded red, reflecting the scale of the challenge over the next three years and the requirement to deliver savings at a level significantly above that achieved in previous years. The Committee noted the need to strengthen savings reporting alongside the Financial Plan.</p> <p>The Committee noted continued progress in leadership and governance, including implementation of the Blueprint for Good Governance and evidence of good governance. It was recognised that the scale of the Board agenda remained significant and that recent changes to governance structures should be kept under review.</p> <p>Improvements in performance reporting were noted, including an increase in key performance indicators showing improvement. The revised performance reporting arrangements were considered a positive step, with further work required to articulate the anticipated impact of transformation and reform schemes more clearly.</p> <p>In relation to the Integration Scheme Review, members noted the intended implementation date of 31 March 2027, while recognising that delivery was not wholly within the NHS GGC Board's control and would require agreement by the six Councils, the Health Board and then the Integrated Joint Boards.</p> <p>It was noted that an update paper would be presented to Finance, Planning and Performance in August 2026.</p> <p>Mr Breen advised that the fee schedule had been agreed with EY and was included within the Annual Audit Report. Mr Breen reflecting on the discussion at the ARC meeting in March 2026 noted the reduced element of the fee from the previous year in relation to further work requiring to be carried out.</p> |  |                  |

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|            | <p>The Committee were content to note the External Audit Annual Report.</p> <p><b><u>NOTED</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                  |
| <b>c).</b> | <b>Draft 2025-26 Independent Auditors Report</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                  |
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|            | <p>The Committee considered the Draft 2025-26 Independent Auditors Report (Paper No. 26/52), presented by Stephen Reid, EY for assurance.</p> <p>The Independent Auditors' Report set out the relevant details showing that EY's intended opinion was that the financial statements gave a true and fair view of NHS GGC in 2025-26 and that the accounts had been prepared in line with relevant accounting standards.</p> <p>The Committee were content to note the update.</p> <p><b><u>NOTED</u></b></p>                                                                       |  |                  |
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| <b>d).</b> | <b>Draft 2025-26 NHS GGC Letter of Representation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |                  |
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|            | <p>The Committee considered the Draft 2025-26 NHS GGC Letter of Representation (Paper No. 26/53), presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for assurance.</p> <p>The Committee noted that the Letter of Representation was a standard part of the overall external audit process and the letter from NHS GGC to EY was to provide assurances around the completeness of information and process required by the auditors to form their opinion for 2025-26.</p> <p>The Committee were content to note the update.</p> <p><b><u>NOTED</u></b></p> |  |                  |
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| <b>54.</b> | <b>Internal Audit Reports (Azets)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |                  |
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|            | <p>No Internal Audit Reports.</p> <p><b><u>NOTED</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                  |
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| <b>55.</b> | <b>Current Business</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                  |
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|            | <p>There were no items of current business.</p> <p><b><u>NOTED</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                  |
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| <b>56.</b> | <b>2025-26 Whistleblowing Quarter 4 Report</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |                  |

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|            | <p>The Committee considered the 2025-26 Whistleblowing Quarter 4 Report (Paper 26/54), presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for assurance.</p> <p>The Committee received an overview of Whistleblowing Activity across Quarter 4 of 2025-26. The report set out the number of concerns received, and the actions taken in response. In Quarter 4 there were three stage 2 cases taken forward and 9 cases that did not meet the Whistleblowing criteria.</p> <p>The Committee acknowledged that further work was required in relation to the whistleblowing process, with opportunities to expand learning and incorporate learning in the Annual Report.</p> <p>The Committee were content to note the update.</p> <p><b><u>NOTED</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |                  |
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| <b>57.</b> | <b>2025-26 Whistleblowing Annual Report</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                  |
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|            | <p>The Committee considered the 2025-26 Whistleblowing Annual Report (Paper 26/55), presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for assurance.</p> <p>The report provided a summary of Whistleblowing performance across the 2025-26 financial year. This included an overview of cases received, response times, compliance with statutory deadlines, outcomes of requests and key trends over the reporting period.</p> <p>There was a total of 24 concerns received during 2025-26; 2 concerns were investigated as Stage 1, 9 concerns were investigated as Stage 2 and 13 concerns that did not meet the criteria for Whistleblowing.</p> <p>The Committee noted that Stage 2 whistleblowing performance required improvement, with current compliance against target timescales remaining below the expected standard. It was acknowledged that Stage 2 cases were often more complex and that the current timescales could be challenging to achieve while maintaining the quality of investigation required. It was also noted that challenges with Stage 2 performance were experienced across NHS Boards in Scotland.</p> <p>Members agreed that structural changes were required to strengthen the Stage 2 investigation process, including consideration of the overall investigator pool, the capacity available to support investigations, and the need for a pragmatic approach which balanced timeliness with quality.</p> |  |                  |

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|            | <p>It was noted that the Annual Report was compliant with the requirements of the Independent National Whistleblowing Officer; however, members considered that future reports should be more developed and provide greater insight, including clearer key performance indicators, emerging themes, learning and evidence of impact.</p> <p>The Committee discussed the need to set clear expectations for future reporting, both in terms of content and presentation. It was agreed that reports should move beyond compliance and provide a more meaningful account of staff experience, the concerns raised, and the organisation's response. Members welcomed the commitment to review the format and content of future reports and to undertake further analysis to identify what the Audit and Risk Committee would wish to see reported going forward.</p> <p>The Committee noted the importance of ensuring that recommendations arising from Stage 3 Independent National Whistleblowing Officer cases were subject to appropriate oversight and that staff could see that learning and actions were being considered at Board level. Concerns were noted regarding the visibility of actions, with members noting that the current arrangements did not provide sufficient assurance that actions were being tracked consistently or linked clearly to the Whistleblowing process.</p> <p>The Committee agreed that Stage 2 timescales required further consideration to ensure they remained appropriate and supported high-quality investigations. Members welcomed the commitment to strengthen the process and improve future reporting.</p> <p>The Committee were content to note the update.</p> <p><b><u>NOTED</u></b></p> |  |           |
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| <b>58.</b> | <b>Whistleblowing Internal Audit Progress Report (June 2026)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |           |
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|            | <p>The Committee considered the Whistleblowing Internal Audit Progress Report (June 2026), (Paper 26/56), presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for assurance.</p> <p>The report provided an update on the actions identified from the Whistleblowing Internal Audit carried out by Azets in late 2025, including an overview of the work that had been carried out to support the completion of the audit actions.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |           |

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|            | <p>The Committee noted that all 18 actions were complete from managements perspective and assurance was provided that significant work had been carried out to implement the actions.</p> <p>The Committee noted that the revised Staff Guide had progressed through a number of agreed actions and had been approved by the Director of Governance. Mr Brian Auld, Non-Executive Board Member and Whistleblowing Champion, reported that the guide had been written and subsequently updated, with revisions reviewed by audit colleagues. It would be made available on the staff Intranet, and trade union colleagues had been made aware.</p> <p>Mr Auld confirmed that, once the internal audit process had been completed, the documentation could be shared more widely if further assurance was required. The importance of ensuring appropriate staff engagement throughout the process was emphasised.</p> <p>The Committee were advised that the actions were considered complete, subject to internal audit review in line with standard follow up practices. It was agreed that any outstanding elements would therefore be brought back to the Committee.</p> <p>The Committee acknowledged that the concept of speaking up was broader than Whistleblowing. A single route for raising concerns was discussed, with the intention of providing clarity for staff.</p> <p>The Committee noted that the Speak Up! Action Plan had been approved. Mr Auld agreed to circulate the Action Plan to members.</p> <p>The Committee were content to note the report.</p> <p><b><u>NOTED</u></b></p> |  | Mr Auld          |
| <b>59.</b> | <b>Annual Review of Governance-Operational Requirements</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                  |
| <b>a)</b>  | <b>Model Code of Conduct for Members of NHS GGC</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                  |
|            | <p>The Committee considered the Model Code of Conduct for Members of NHS GGC, presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for approval.</p> <p>Members noted that there had been no updates to the document previously approved in June 2025.</p> <p>The Committee were content to approve the paper.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                  |

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|           | <b><u>APPROVED</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                      |
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| <b>b)</b> | <b>Standing Orders for the Proceedings and Business of NHS GGC</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                      |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |                      |
|           | <p>The Committee considered the Standing Orders for the Proceedings and Business of NHS Greater Glasgow and Clyde, presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for approval.</p> <p>During discussion, it was noted that an amendment would be proposed to the NHS GGC Board in respect of Section 9.2. The proposed amendment relates to the role of the Chair and Chief Executive in their ex-officio capacity with specific reference to the Audit &amp; Risk Committee.</p> <p>It was agreed that Ms Wailes would work with Mr Breen to develop appropriate wording for onward submission to the NHS GGC Board at its meeting on 25 June 2026.</p> <p>Subject to this proposed amendment, the Committee approved the paper.</p> <p><b><u>APPROVED</u></b></p> |  | Ms Wailes / Mr Breen |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |                      |
| <b>c)</b> | <b>Standards of Business Conduct for Staff</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                      |
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|           | <p>The Committee considered the Standards of Business Conduct for Staff, presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for approval.</p> <p>Members noted that there had been no updates to the document previously approved in June 2025.</p> <p>The Committee were content to approve the paper.</p> <p><b><u>APPROVED</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                      |
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| <b>d)</b> | <b>Standing Financial Instructions and Scheme of Delegation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |                      |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |                      |
|           | <p>The Committee considered the Standing Financial Instructions and Scheme of Delegation, presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for approval.</p> <p>The Committee noted that some changes had been made to the Standing Financial Instructions and Scheme of Delegation and a summary of the changes was included within the paper to aid members' oversight.</p>                                                                                                                                                                                                                                                                                                                                                                                          |  |                      |

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|           | <p>After discussion, it was noted that small number of endowment-related references had not yet been amended to the Healthcare Charity Committee and references relating to the People and Staff Governance Committee. Mr Breen committed to a final quality review to address these points.</p> <p>It was also highlighted that the paper referred to the Assurance Information Framework being replaced by the IPQR however it was noted that these were different documents. It was agreed that the document to ensure clarity would be updated prior to submission to the NHS GGC Board.</p> <p>Subject to the above, the Committee were content to approve the paper.</p> <p><b><u>APPROVED</u></b></p>                                                                                                                                                                                                                                                            |  | <p>Mr Breen</p> <p>Mr Breen</p> |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                                 |
| <b>e)</b> | <b>2026-27 Draft Governance Committees Terms of Reference</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                                 |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                                 |
|           | <p>The Committee considered the 2026-27 Draft Governance Committee Terms of Reference presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for approval.</p> <p>The Committee referring to Item 59 (b) noted that a proposed update for NHS GGC Board consideration was required to the Terms of Reference for the Audit &amp; Risk Committee. The Committee also noted that this matter had been discussed by the Audit &amp; Risk Committee at a previous meeting with input from Azets as Internal Auditor. The Terms of Reference for the Finance, Planning and Performance Committee were being reviewed to ensure alignment with the Standing Orders.</p> <p>It was agreed that Ms Wailes would work with Mr Breen to develop appropriate wording for onward submission to the NHS GGC Board at its meeting on 25 June 2026.</p> <p>Subject to this proposed amendment, the Committee Endorsed the paper.</p> <p><b><u>ENDORSED</u></b></p> |  | <p>Ms Wailes / Mr Breen</p>     |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                                 |
| <b>f)</b> | <b>2025-26 Governance Committees Annual Reports</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |                                 |
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|           | <p>The Committee considered the 2026-27 Governance Committee Annual Reports presented by Mr Michael Breen, Director of Finance/Deputy Chief Executive, for approval.</p> <p>The Committee noted that the Committee Annual Reports had been through the appropriate Governance Committee prior to submission to the Audit and Risk Committee.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                                 |

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|            | <p>The Committee noted that further consideration would be undertaken regarding the presentation of the Annual Reports.</p> <p>The Committee were content to endorse the paper.</p> <p><b><u>ENDORSED</u></b></p>                                                                                                                                                                                            |  |                  |
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| <b>60.</b> | <b>Closing Remarks and Key Messages for the NHS GGC Board</b>                                                                                                                                                                                                                                                                                                                                                |  |                  |
|            |                                                                                                                                                                                                                                                                                                                                                                                                              |  |                  |
|            | <p>The Chair noted that a number of the papers on this agenda would now be submitted to the NHS GGC Board meeting being held on 25 June 2026. The Chair extended thanks to EY, Mr Breen and the wider NHS GGC team for the work that had been carried out.</p> <p>The Chair thanked members for their attendance and contributions and then then formally closed the meeting.</p> <p><b><u>NOTED</u></b></p> |  |                  |
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| <b>61.</b> | <b>Date and Time of Next Scheduled Meeting</b>                                                                                                                                                                                                                                                                                                                                                               |  |                  |
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|            | The next meeting would be held on 3 September 2026 at 9.30 am hybrid at JB Russell House/via MS Teams.                                                                                                                                                                                                                                                                                                       |  |                  |
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