

NHS Greater Glasgow and Clyde	Paper No. 26/51
Paper Title	Standing Committee Chair's Board Report
Meeting:	NHSGGC Board Meeting
Date of Meeting:	30 April 2026
Purpose of Paper:	For Assurance
Classification:	Board Official
Name of Reporting Committee	Audit and Risk Committee
Date of Reporting Committee	19 March 2026
Committee Chairperson	Ms Michelle Wailes

1. Purpose of Paper

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

2. Recommendation

The Board is asked to note the key items of discussion at the recent meeting of the Audit and Risk Committee on 19 March 2026 as set out below and seek further assurance as required.

3. Key Items of Discussion

3.1 Fraud Report and Counter Fraud Services Update

- Paper provided for assurance.
- An update was provided on current fraud cases and the actions undertaken to prevent, detect and investigate fraud in the period 1st April 2025 to 31st January 2026.
- There was 1 new case of fraud recorded, and 92 allegations received during the reporting period, which marks an increase from the same period in the previous year.

BOARD OFFICIAL

- As at 31st January 2026, there was 7 open fraud cases on the Fraud Register and 16 open allegations on the Enquiries Register.
- The Committee noted Fraud awareness raising activities undertaken in the reporting period.
- The Committee was assured by the report.

3.2 2025/26 Bad Debt Write Off

- Paper presented for approval.
- The Committee approved the write off of 2 debts over £20,000 and noted the write off a further 37 debts under £20,000.

3.3 2025-26 NHSGGC Accounting Policies

- Paper presented for approval.
- The paper outlined the Accounting Policies which will be applied to the 2025-26 Annual Report and Accounts. The Accounting Policies are reviewed annually to assess any impact on reporting for the 2025-26 Annual Report and Accounts.
- The Committee noted that there were no material changes to policies, however there was some key changes summarised in the paper that were expected to have minimal impact for the Board.
- The Committee were content to approve the paper.

3.4 2025-26 Annual Audit Plan

- Paper provided for assurance.
- The Committee noted the Annual Audit Plan for Year ending 31 March 2026 and noted the key risks and audit approach for the audit.
- The Committee noted that an interim audit was being undertaken currently, however there was no material findings at this stage.
- The Committee were assured by the paper.

3.5 External Audit Action Tracker

- Paper provided for assurance.
- The Committee received an update on the progress in completing the four new recommendations from the 2024-25 Annual Audit Report, and the additional six recommendations carried over from prior years.
- The Committee were assured by the report.

3.6 Proposed Extension of Internal Audit Service

- Paper provided for approval.
- The Committee were content to approve the proposed extension to June 2028.

3.5 Draft 2026-27 to 2027-28 Strategic Internal Audit Plan

- Paper provided for approval.
- The Committee noted that the plan was cross-referenced to the NHSGGC risk register as at December 2025.
- The Committee were content to approve the plan.

3.7 Internal Audit Reports

- Papers provided for assurance.

BOARD OFFICIAL

- The Committee received the following Internal Audit Reports: Internal Audit Progress Report, Internal Audit Follow Up Report, Whistleblowing, Communication Strategy, Workforce Planning and Information Governance.
- The Committee noted that the work remained on schedule and that the annual report would be completed and submitted to the June 2026 ARC. It was noted that an additional piece of work in relation to Pharmacy would be presented to the Committee at a future date.
- The Committee noted that the Whistleblowing audit fieldwork in July 2025 identified various good practice and positive elements, alongside a range of significant areas of improvements. The Committee acknowledged there has been various actions, initiatives and developments to continuously improve arrangements since the conclusion of the audit work.
- The Committee noted that areas of good practice had been identified during the Communication Strategy audit which should be carried forward into the new strategic cycle. Areas for improvement were also identified which should be considered during the development of the new Strategy.
- The Workforce planning audit identified 8 areas that required minor improvements. There were areas of good practice identified and a strong commitment to improve planning was noted.
- The Committee were assured by the reports.

3.8 GP Data Breach

- Paper provided for assurance.
- The Committee received a summary of a recent data breach incident involving inappropriate access to clinical records by a member of GP Practice Staff, and the actions taken and the lessons learned following a review of the incident.
- The Committee were assured by the update provided.

3.9 Freedom of Information – Quarter 3 Report

- Paper provided for assurance.
- The Committee noted that between 1 October and 31 December 2025, NHSGGC received 391 FOI/EIR requests.
- The Committee were content to note the paper.

3.10 Corporate Risk Register

- Paper provided for approval.
- The Committee noted there were 23 risks as at January 2026 and 2 risks decreased in risk score.
- The Committee were content to approve the paper.

3.11 Whistleblowing Quarter 3

- Paper provided for assurance.
- The Committee received an overview of whistleblowing activity across Quarter 3 of 2025/26.
- There were 2 Stage 2 cases taken forward in the quarter, of which 1 was anonymous, there were 2 cases that did not meet the whistleblowing criteria and there were 0 Stage 1s received in the quarter.
- The Committee received an update on **Speak Up! Next Steps**.
- The Committee were content to note the report.

3.12 Information Governance Steering Group Update

BOARD OFFICIAL

- Paper provided for assurance.
- The paper provided a summary of the key discussions and decisions of the meeting held on Thursday 18th February 2026.
- The Committee were assured by the report provided.

3.13 Committee Annual Cycle of Business 2025/26

- Paper provided for approval.
- The Committee noted the Annual Cycle of Business which details the timetable of topics/discussion, the business items that will be considered, and their Corporate Objective alignment.
- The Committee were content to approve the Annual Cycle of Business.

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 Tuesday, 4 June 2026.