

NHS Greater Glasgow and Clyde	Paper No. 25/143
Paper Title	Standing Committee Chairs Board Report
Meeting:	NHSGGC Board Meeting
Date of Meeting:	30 October 2025
Purpose of Paper:	For Assurance
Classification:	Board Official
Name of Reporting Committee:	Audit and Risk Committee
Date of Reporting Committee:	18 September 2025
Committee Chairperson:	Michelle Wailes, Chair of the Committee

1. Purpose of Paper:

The purpose of this paper is to inform the NHS Board on key items of discussion at the 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 Thursday 18 September 2025 as set out below and seek further assurance as required.

3. Key Items of Discussion

3.1 Fraud Report and Counter Fraud Services Update

- The paper was presented to the Committee 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 August 2025.
- There was 1 new case of fraud recorded, and 38 allegations received during the reporting period.
- As at 31 August 2025, there were 10 open fraud cases on the Fraud Register and 26 open allegations on the Enquiries Register.

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- The Committee noted the Counter Fraud Services Quarter 1 report and the 2025/26 annual action plan was shared for information.
- The Committee discussed common themes for fraud, including undisclosed secondary employment.
- The Committee noted the upcoming International Fraud Awareness week.
- The Committee were assured by the update.

3.2 Patient Private Funds

- The paper was presented to the Committee for approval.
- The Committee noted that there were no changes to final materiality and triviality from the levels determined at planning.
- The Committee considered the Patient Private Funds Annual Accounts and Audit Report from BDO and authorised the Chief Executive and the Director of Finance sign the abstract of receipts and payments and authorised the Director of Finance to sign the letter of representation.

3.3 External Audit Debrief and Action Tracker

- The paper was presented to the Committee for assurance.
- The Committee was advised that of the 17 outstanding audit actions from previous years 11 had been completed, 6 remained ongoing and noted progress against each recommendation. The Committee was advised that 4 new recommendations had been made in the EY Annual Report for 2024/25 and progress against the 10 outstanding audit actions would be monitored to completion.
- The Committee was assured by progress in delivering the external audit actions.

3.4 Business Continuing Planning

- The paper was presented to the Committee for assurance.
- The Committee was updated on the current status of business continuity planning across NHSGGC. The Committee was advised that a new Business Continuity Plan Policy had been drafted and circulated for consultation and would be presented to the Committee in December.
- The Committee noted the current status of Business Continuity Planning.

3.5 Corporate Risk Register

- The paper was presented to the Committee for approval.
- The Committee was advised of the status of the actions associated with the revised risk, noting that there were 20 new actions.
- The Committee was advised that a number of detailed Corporate Risk Reviews were ongoing or had been planned with Risk Leads and the Corporate Risk Register would be updated following these reviews.
- The Committee was content to approve the report.

3.6 Risk Management

- The paper was presented to the Committee for endorsement and approval.
- The Committee was advised that the Risk Management Policy and Strategy had been due for 3 yearly review and had been updated to reflect the new NHSGGC Policy Framework and Template.
- A new separate Risk Management procedure had been developed which was a step-by-step approach to risk management and incorporated the new NHS Scotland Risk Scoring Matrix (2025).

- The Committee was content to endorse the Risk Management Policy and Strategy which would be presented to the NHS Board on 30 October 2025. The Committee were also content to approve the Risk Management Procedure.

3.7 Freedom of Information Quarter 1 Report

- The paper was presented to the Committee for assurance.
- The Committee was advised that between 1 April and 30 June 2025, NHSGGC received 395 FOI/EIR requests. 88% of requests were responded to within statutory timescales during Quarter 1 which was comparable to the previous quarter and a significant improvement on the same stage last year.
- 5 requests for review had been received during Quarter 1 and all reviews upheld the original decision on the information disclosed.
- The Committee was assured by the paper.

3.8 Whistleblowing Quarter 1 Report

- The paper was presented to the Committee for assurance.
- The Committee was advised that one Stage 2 case had been received in the Quarter and noted that Stage 2 cases continued to remain a challenge due to the complex nature. The Committee noted the improvement work undertaken throughout the reporting period.
- The Committee also noted the Speak Up 2025/26 Action Plan which provided assurance on the ongoing work around implementing the Standards and increasing confidence in the process.
- The Committee was assured by the paper.

3.9 Information Governance Steering Group Update

- The paper was presented to the Committee for assurance.
- The paper provided a summary of the key discussions and decisions of the meeting held on 27 August 2025.
- The Committee was assured by the paper.

3.10 Internal Audit Reports

- The paper was presented to the Committee for assurance.
- This Committee was provided with a summary of internal audit activity since its last meeting as well as the plan for the next quarter. The following reviews had been completed Environmental Sustainability; Freedom of Information (FOI); Property Transaction Monitoring; and the Management Action Follow Up – Q2 2025/26.
- The Committee noted that while there was significant work being undertaken in environmental sustainability, there was a need to improve tracking of progress against the aims set out in the Climate Change and Sustainability Strategy.
- The Committee noted that minor improvements were required to the FOI process and noted the areas identified where the approach to the management of FOI requests could be enhanced.
- The Committee noted that NHSGGC had generally robust arrangements in place to ensure that property transactions were managed in line with the requirements of the NHS Scotland Property Transaction Handbook and these procedures had been consistently applied for the two property transactions concluded in financial year 2024/25.

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- The Committee noted the progress made by management in implementing agreed management actions and was asked to consider and approve those actions for which revised timescales had been provided by management.
- The Committee was assured by the reports.

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 Committee will take place on Tuesday 2 December 2025.