

<b>NHS Greater Glasgow &amp; Clyde</b>	<b>Paper No. 24/141</b>
<b>Paper Title</b>	<b>Standing Committee Chair's Board Report</b>
<b>Meeting:</b>	<b>Board Meeting</b>
<b>Date of Meeting:</b>	<b>17 December 2024</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 December 2024</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 December 2024 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 1 August 2024 to 31 October 2024.
- There were 28 allegations received in the reporting period and 3 new cases of fraud recorded during the period.
- The Action Plan had been updated to show current progress against the Board actions. It was anticipated that risk assessment work would commence in the final quarter of 2024/25.
- The Committee were assured by the report.

### **3.2 Patient Private Funds Annual Report and Audit to 31 March 2024**

- Paper provided 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 were content to approve the paper.

### **3.3 Draft External Audit Plan**

- Paper provided for assurance.
- The Committee noted the Provisional Annual Audit Plan for Year ending 31 March 2025.
- The Committee noted the significant risks identified for the audit in 2024/25 and noted that Climate Change disclosures was identified as another area of focus.
- The Committee were assured by the paper.

### **3.4 External Audit Action Tracker**

- Paper provided for assurance.
- The Committee received an update on progress in completing the 15 recommendations made by Ernst Young in their Annual Audit Report for 2022-23 and the 7 recommendations from their 2023-24 Annual Audit Report.
- A meeting was held with Ernst Young to agree the audit evidence required to close down each audit action. It was noted that some audit actions were not possible to close until the end of this year's annual audit.
- The Committee were 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, Draft Internal Audit Plan 25/26 and Internal Audit Report – Cyber Security.
- The Committee noted the audit work that had been undertaken since the last meeting. It was noted that the audit of Mental Health Waiting Lists had been slightly delayed and would be presented in March 2025.
- An early draft of the Internal Audit Annual plan for 2025/26 was presented to members for initial feedback.
- The Committee noted the plan for the next quarter, which included reports on staff training and development and eHealth Project and Programme.
- The Committee noted the Internal Audit Follow Up Report for Quarter 3 and noted that good progress has been made this quarter in implementing agreed audit recommendations.
- As at November 2024, there were 35 actions; 13 of these actions were closed, 14 were not yet due and 8 had been partially completed.
- The Committee received an Internal Audit Report on Cyber Security Remote Access and noted that there were effective controls in place over remote access to network and data and noted the minor improvements recommendations.
- The Committee were assured by the reports.

### **3.6 NIS (Network and Information System) Report 2024**

- Paper provided for assurance
- The Committee received an update on the Network and Information Systems (NIS) Audit carried out in the Board in 2024.
- The first audit of this second cycle was completed in 2023. The final report from the second audit of the cycle, received in September 2024, confirmed an improved compliance scoring of 97 percent.
- The Committee were content to note the paper and recognised this outstanding level of achievement.

### **3.7 Risk Appetite Statement**

- Paper provided for approval.
- The paper provided an overview of the process carried out to review the Boards Risk Appetite Statement.
- The report highlighted the changes in category of Risk Appetite from Cause to Impact.
- The Committee were content to approve the process and note that the Risk Appetite Statement would be submitted to the February 2025 Board meeting.

### **3.8 Corporate Risk Register**

- Paper provided for approval.
- There were four Corporate Risk Reviews completed over the last quarter which resulted in a risk score change to three risks and one remained unchanged.
- The Committee noted the escalation of one risk.
- The Committee were assured by the report.

### **3.9 Freedom Of Information Quarter 2 Report**

- Paper provided for assurance
- Following the decision by the Scottish Information Commissioner to place NHS GGC into Level 3 Intervention, additional temporary resources were provided to clear the backlog of overdue cases.
- A significant improvement was demonstrated and Quarter 2 performance was 84%. Work remained ongoing to achieve the 90% target set by the Commissioner for Quarter 4.
- The Committee were assured by the paper.

### **3.10 Legal Update Quarter 2 Report**

- Paper provided for assurance.
- The paper provided an update on the 2024/25 mid-year position regarding legal claims within the Board.
- The Committee were assured by the paper.

### **3.11 Whistleblowing Quarter 2**

- Paper provided for assurance.

- The Committee noted that performance in relation Stage 1 cases remained consistent at 100%. Meeting the 20 day target for Stage 2 cases continued to remain challenging due to the complex nature of the cases.
- There are two stage 3 cases underway and the outcome was awaited.
- The Committee were assured by the report provided.

### **3.12 Information Governance Steering Group Update**

- Paper provided for assurance.
- The paper provided a summary of the key discussions and decisions of the recent meeting held on Wednesday 27th November 2024.
- The group continues to receive several standard monitoring reports.
- The group received a paper outlining proposals for a plan to further develop NHSGGC processes for the governance of Corporate Records. The group also received a paper outlining proposals to carry out actions in relation to the application of sensitivity labelling.
- The Committee were assured by the report provided.

## **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, 18 March 2025.