

SUMMARY REPORT OF GOVERNANCE COMMITTEE MEETING

Name of Committee	Audit Committee
Date of Meeting	10 March 2026
Committee Chair	Emily Austin

KEY POINTS FROM DISCUSSION AND ESCALATION

ALERT

- Code of Corporate Governance Annual Review – Advised to be brought to May 2026 meeting.
- Legal Proceedings – Advised as to position in relation to specific ongoing activity and potential upcoming media interest.
- Health and Safety Review – Noted overall Red audit rating provided, mainly relating to water risk assessment and associated certification activity, including for Third Party premises. Highlighted Water Safety Group Terms of Reference did not include monitoring of remedial actions. Concern expressed by members in relation to ability to take assurance regarding water safety testing and wider management responses, including for RIDDOR activity. Governance aspects were highlighted.

ASSURE

- Health and Safety Review – Noted improved reporting at Committee level, and work/role of Technical Sub Groups in supporting this. Process improvements being identified and implemented. Confirmed regular discussion with HSE in relation to RIDDOR. Backlog maintenance prioritised through risk assessed process, with this specific review focussed on Health & Safety aspects. Strong cultural engagement was recognised.
- SSTS Processes – Noted improvements to date, with further improvement activity required. Aspects relating to Roster systems and Optima rollout discussed. Governance and process ownership requirements highlighted.
- IT Change Controls – Noted 6 improvement actions identified and action timelines agreed. Noted improved change oversight arrangements in place, and associated Policy to be developed for April 2026.
- Management Actions – Reported progress noted and overall improvement was acknowledged. Stated consideration required in relation to capturing activity with or requiring national input.
- Internal Audit Plan 2026/27 – Noted 9 separate audits proposed following EDG discussion. All audits linked to the Risk register, high level objectives outlined and further discussion required with Responsible Officers concerned. Plan approved.
- Internal Audit Progress Report – Noted position and thanked all involved to date.
- External Audit Annual Audit Plan 2025/26 – Noted as 4th year of appointment, relevant materiality aspects and reporting thresholds. Relevant timetable and audit fee were noted.

- Risk Timeline. Advised as to implementation of a structured management approach to review of all risk registers. Highlighted aspects relating to training, governance and reporting, support and standardisation, and identification of the registers to be reviewed. Programme objectives, roadmap, timelines and Risk Management Framework KPIs outlined – Substantial assurance taken.
- Counter Fraud Update – Substantial assurance taken.
- Operation Dunnet Update. Noted work underway in relation to responses to recommendations. Working Group referenced – Substantial assurance taken after in depth, detailed discussion of key aspects.
- Information Assurance Group Six Month Update. Substantial assurance taken.
- Review of Committee Terms of Reference. Noted no changes required.

ADVISE

- Update on Timescale for Primary Care Management Actions – Actions complete.
- Third Sector Allocations Update – Advised all relevant actions being progressed.
- SSTS Processes – Advised the review had highlighted need to reflect on scope of future Internal Audit Reviews.
- Audit Scotland National Reports – No reports noted.

RISKS

- Health and Safety Review – Noted risks associated with 3rd party premises and associated mechanism for confirming certification requirements for water safety. reporting processes to be updated. Risk register and overall Health and Safety Risk to be further considered.

ACTIONS

- Health and Safety Review – Agreed actions be reviewed in terms of timeline prioritisation and further update on progress be presented to May 2026 meeting. Issues of potential materiality were highlighted in relation to this area.
- Operation Dunnet Update – Agreed summary of respective learning points be provided a part of closure report.
- Review of Committee Terms of Reference – Approved for onward transmission to NHS Board.
- Committee Work Plan 2026/27 – Approved.

LEARNING