

<b>NHS Greater Glasgow &amp; Clyde</b>	<b>Paper 20/77</b>
<b>Meeting:</b>	<b>Board Meeting</b>
<b>Date of Meeting:</b>	<b>22<sup>nd</sup> December 2020</b>
<b>Purpose of Paper:</b>	<b>For Noting</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>15<sup>th</sup> December 2020</b>
<b>Committee Chairperson</b>	<b>Allan Macleod</b>

**Paper Title: Update on Key Items of Discussion at the Audit & Risk Committee**

**Recommendation:**

That the Board note the key items of discussion at the recent meeting of the Audit and Risk Committee as set out below.

**Key Items of Discussion:**

**1. Internal Audit 2020/21**

The Audit and Risk Committee received an update on progress with the Internal Audit Plan for 2020/21. The Committee noted that despite challenges, good progress had been made with delivery of the Internal Audit Plan. The Committee also noted reasonable progress having been made by management in the delivery of agreed actions from previously completed reviews, a position which reflected the current focus on Covid and other previously reported pressures.

The allocation of the remaining balance of uncommitted Internal Audit resource was approved including resource to support the requirements of the governance assurance framework in moving towards more active governance.

**2. Fraud Report**

The Audit and Risk Committee considered a paper detailing an update on current fraud cases and other fraud related issues. The ARC was reassured

that no significant weakness in the overall system of internal control was being highlighted despite the significant decrease in cases being reported.

### **3. Draft Audit and Risk Committee Work Plan**

The Audit and Risk Committee considered and approved the draft Audit and Risk Work Plan for the period up to March 2022. The committee noted that there would be flexibility in the delivery of the Work Plan going forward reflecting current and anticipated challenges however it was also acknowledged it was important the Committee could evidence the adequacy of the Board's governance and systems of internal control, based on considering the outputs outlined in the Work Plan.

It was confirmed that a standardised work plan format would be established shortly for all governance committees.