ANNUAL STATEMENT OF ASSURANCE
FOR THE AUDIT & RISK COMMITTEE 2025/26

1. Purpose of Committee

1.1 The purpose of the Audit & Risk Committee is to provide the Board with assurance that the activities of Fife NHS Board are within the law and regulations governing the NHS in Scotland and that an effective system of internal control is maintained.

1.2 The duties of the Audit & Risk Committee are in accordance with the principles and best practice outlined in the Scottish Government Audit & Assurance Committee Handbook, updated February 2023.

2. Membership of Committee

2.1 During the financial year to 31 March 2026, membership of the Audit & Risk Committee comprised:

Arlene Wood	Chair / Non-Executive Member
Anne Haston	Non-Executive Member
Cllr Mary Lockhart	Non-Executive Stakeholder Member, Fife Council (to 31 January 2026)
Craig MacDonald	Non-Executive Member (from 1 September 2025)
Nicola Robertson	Non-Executive Stakeholder Member, Area Clinical Forum

2.2 The Committee may choose to invite individuals to attend the Committee meetings for the consideration of particular agenda items, but the Chief Executive, Director of Finance, Director of Planning & Transformation, Medical Director (the Executive lead for risk during 2025/26), Head of Financial Services & Procurement, Associate Director of Risk & Professional Standards, Associate Director of Corporate Governance & Board Secretary, Chief Internal Auditor, senior Internal Audit colleagues and statutory External Auditor are normally in routine attendance at Committee meetings. Other attendees, deputies and guests are recorded in the individual minutes of each Committee meeting.

3. Meetings

3.1 The Committee met on seven occasions during the year to 31 March 2026, on the undernoted dates:

- 25 April 2025 (Development Session)
- 15 May 2025 (preceded by training session for members on Annual Accounts)
- 19 June 2025 (approval of Annual Accounts)
- 18 September 2025
- 10 December 2025
- 6 February 2026 (Development Session)
- 12 March 2026

3.2 The attendance schedule is attached at Appendix 1.

4. Business

4.1 An extract of the Committee's workplan for the year, illustrating the assurance levels agreed for each of the substantive agenda items, is attached as Appendix 2. A summary of the Committee's business over the year is given below.

Strategy

4.2 During the early part of the financial year, the Audit & Risk Committee focused on strengthening its strategic contribution to the Board's assurance arrangements, particularly in relation to alignment between corporate objectives, risk and assurance mapping. In June 2025, the Committee considered the alignment of Committee and Directors' Annual Assurance Statements and concluded that these provided a sufficient and appropriate summary of the work of Standing Committees and Executive Directors over the year, taking a significant level of assurance that they could appropriately inform the Governance Statement within the Annual Accounts and Board year-end assurance processes. The Committee has made some recommendations to enhance the format of Directors' assurances, to reference awareness of any breaches in controls, which has been actioned for the 2025/26 letters.

4.3 In September 2025, the Committee reviewed work undertaken to align the Corporate Objectives for 2025/26 with the Corporate Risk Register. The Committee commended the robust methodology applied and noted that risk coverage across the objectives was strong in the majority of areas, although it identified weaker coverage in mental health and equality, diversity and inclusion. The latter has been addressed during the reporting year, with work currently underway to assess the potential inclusion of a mental health related risk. The Committee accepted that work was underway to address these gaps and concluded that the approach supported improved strategic risk oversight, taking a moderate level of assurance from the work presented.

4.4 By December 2025, the Committee considered the Internal Audit Strategy for the period 2025 to 2028 and concluded that it was compliant with Global Internal Audit Standards and appropriately aligned to NHS Fife's strategic aims. The Committee approved the strategy and took a significant level of assurance that it would support delivery of the Chief Internal Auditor's annual opinion over the medium term.

4.5 In March 2026, further strategic assurance was taken from the further development of the revised NHS Fife Performance & Assurance Framework. The Committee concluded that the framework represented a significant maturity in NHS Fife's governance arrangements, clearly articulating first-, second- and third-line assurance across statutory Board functions. Members welcomed its clarity and practical application and recommended approval to the Board, taking a moderate level of assurance, whilst noting that further embedding work and a rolling programme of updates to reflect intended Board Committee remit changes would continue during 2026.

Performance

4.6 Throughout the year, the Committee monitored delivery of its workplan and the performance of internal and external audit functions as key sources of assurance to the Board. In May and June 2025, the Committee scrutinised internal audit planning and performance, approving both the Internal Audit Strategic Plan and Annual Plan for 2025/26 and taking significant assurance that audit coverage was risk-based, adequately resourced and aligned to corporate objectives.

4.7 In September and December 2025, the Committee reviewed regular Internal Audit Progress Reports and Internal Audit Follow-Up Reports. The Committee consistently concluded that management engagement with audit findings was positive and that progress in implementing actions was satisfactory, although some longer-term actions remained open in areas such as business continuity and workforce-related audits. The Committee took moderate assurance from these reports and confirmed that arrangements for monitoring and escalation were nevertheless operating effectively.

4.8 During March 2026, the Committee considered the Internal Control Evaluation Report for 2025/26. Members noted that the overall internal audit opinion remained one of reasonable assurance, with no fundamental weaknesses identified. The Committee acknowledged that some slippage had occurred in governance effectiveness, particularly in information governance and performance escalation routes relating to Clinical Governance, but accepted that time-bound management actions were in place. The Committee approved the report and took a moderate level of assurance that the system of internal control remained effective overall.

Governance

4.9 Governance assurance remained a core focus throughout the year. In May and June 2025, the Committee reviewed the draft and then final Audit & Risk Committee Annual Assurance Statement and concluded that it accurately reflected the Committee's work and provided a robust contribution to the Board's overall assurance framework. A significant level of assurance was taken in respect of governance reporting accuracy and completeness.

4.10 In September 2025, the Committee considered information-sharing arrangements between NHS Fife and the Integration Joint Board and concluded that planned changes, including alignment of reporting timelines and mutual sharing of assurances such as Governance Statements, would address previous internal audit recommendations. The Committee noted the proposals were an appropriate response and took assurance that governance relationships were being strengthened.

4.11 During December 2025 and March 2026, the Committee gave detailed consideration to governance arrangements relating to internal controls in external communications. In particular, the Committee concluded that standard operating procedures and governance structures were in place for the Corporate Communications function, to mitigate the risk of any reputational impact from unsatisfactory controls. The Committee agreed a moderate level of assurance and noted sector interest in NHS Fife's standard operating procedures and reputational management in relation to communications.

4.12 The Committee also completed its annual self-assessment in March 2026 and concluded that it continued to operate effectively, with opportunities identified for further development in training, agenda management and workload balance. A moderate level of assurance was taken from the review, with agreed actions incorporated into future agenda planning.

4.13 Minutes of Committee meetings have been approved by the Committee and presented to Fife NHS Board. The Board also receives an Assurance Report at each meeting from the Chair, highlighting any key issues discussed by the Committee at its preceding meeting. The Committee maintains a rolling action log to record and manage actions agreed from each meeting, and reviews progress against deadline dates at subsequent meetings. A rolling update on the workplan is presented to each meeting, for members to gain assurance that reports are being delivered on a timely basis and according to the overall schedule. A final version of the workplan for 2026/27 was approved at the Committee's March 2026 meeting.

Annual Accounts

4.14 The Committee undertook a substantial programme of work in support of the Annual Accounts. In May 2025, the Committee received confirmation that draft Annual Accounts had been prepared and submitted to External Audit in line with the agreed timetable. The Committee concluded that preparations were robust and took a significant level of assurance that risks to timeliness of submission and quality were being effectively managed.

4.15 In June 2025, the Committee reviewed the full Annual Accounts for the year ended 31 March 2025, together with the Internal Audit Annual Report, External Audit Annual Report and Governance Statement. The Committee concluded that the accounts presented a true and fair view, that there were no significant internal control weaknesses requiring disclosure, and that the governance arrangements described were adequate and effective. A significant level of assurance was taken, and the Committee recommended adoption of the accounts by the Board.

4.16 During March 2026, the Committee reviewed the initial timetable and planning assumptions for the 2025/26 Annual Accounts. Members acknowledged the challenges associated with national timescales and audit capacity but concluded that plans were proportionate and realistic. The Committee took significant assurance from the preparations in place and noted positive early engagement between finance staff and external auditors, to enable this year's accounts to be compiled, reviewed and approved according to the planned timetable.

Risk

4.17 All NHS Boards are subject to the requirements of the Scottish Public Finance Manual (SPFM) and must operate a risk management strategy in accordance with the relevant guidance issued by Scottish Ministers. The general principles for a successful risk management strategy are set out in the SPFM. In year, the Board has, via the Committee, approved a new Risk Management Framework, ensuring a streamline approach, updated to reflect key processes and controls in the Board's management of risk.

4.18 Risk oversight formed a continuous theme throughout the year. In May and June 2025, the Committee reviewed the Draft and Final Annual Risk Management Reports for 2024/25 and concluded that risk management arrangements had operated effectively in that reporting year, although further development was required in relation to deep dives and assurance mapping. A moderate level of assurance was taken overall.

4.19 In September and December 2025, the Committee scrutinised updates to the Corporate Risk Register, the work of the Risks & Opportunities Group and the development of risk management Key Performance Indicators. Members highlighted concerns regarding the volume of corporate risks, clarity of mitigation actions and evidence of Executive Leadership Team oversight, particularly of operational risk registers. The Committee concluded that whilst appropriate actions were underway, assurance remained moderate and continued refinement was required.

4.20 In March 2026, the Committee considered a refreshed Corporate Risk Register, a deep dive on the Equality and Human Rights risk and a draft Risk Management Framework for 2026–2028. The Committee welcomed the improved clarity of risk descriptions, assurance mapping and governance arrangements, and endorsed the refreshed framework for Board approval. A moderate level of assurance was taken that risk management arrangements were proportionate, improving and capable of supporting effective Board oversight.

Counter Fraud

4.21 During 2025/26 the Audit & Risk Committee discharged its strategic role by providing focused oversight on matters relating to counter fraud. Across the year, the Committee considered how assurance from audit and counter fraud activity aligned with the Board's strategic objective of maintaining strong systems of internal control and public accountability.

4.22 At its meeting in September 2025, the Committee explicitly reflected on the positioning of private session items within the wider governance framework. Members agreed that clearer articulation was required on which elements of counter fraud and assurance reporting could appropriately be reported in public session and shared with other standing committees, particularly Staff Governance and Clinical Governance, to reflect the high-risk areas where the likelihood of fraud was more prevalent The Committee concluded that this would strengthen transparency whilst retaining the ability to consider sensitive operational detail in private session. The Committee also agreed that there should be strategic consideration of whether fraud, bribery and corruption risks required explicit recognition at corporate risk level, and how these risks should be framed in relation to operational risk registers and Board oversight. The work remains ongoing at the time of writing, with the Committee to consider articulation of operational risks and controls in key areas prior to consideration of endorsing a potential corporate risk in relation to fraud. Updates on this will continue in 2026/27.

4.23 By December 2025, the Committee confirmed that some progress had been made on these strategic reflections. It was agreed that key themes from quarterly counter fraud reporting would move into the main session, with local and sensitive cases remaining in private session, and that updates on the Fraud Action Plan and Counter Fraud Standards would be embedded within routine reporting. The Committee concluded that this approach strengthened alignment between assurance, transparency and strategic governance. Further action was required in relation to the articulation of the organisation's approach to fraud risk management and it is anticipated this work will be presented to the October Audit & Risk Committee meeting.

4.24 Throughout the year the Committee reviewed a series of counter fraud reports and related action plans, focusing on operational effectiveness, responsiveness and organisational learning. In May 2025, the Committee considered the Counter Fraud Service Quarter 4 Report and acknowledged changes in intelligence trends and investigation activity. Members discussed declines in fraud awareness training completion rates and expressed concern regarding the potential implications for organisational vulnerability. The Committee concluded that further assurance was required on organisational response to fraud risks and agreed that counter fraud arrangements should be given greater prominence within Audit & Risk Committee agendas and Board-level awareness. On that basis, the Committee took a moderate level of assurance from the report, reflecting confidence in investigatory activity but recognising weaknesses in training engagement and assurance reporting maturity.

4.25 At the September 2025 meeting, the Committee reviewed the Counter Fraud Service Quarter 1 Report for 2025/26, alongside the Counter Fraud Action Plan and the Counter Fraud Standards Annual Assessment. The Committee noted positively that NHS Fife had been assessed as strong in relation to credit card utilisation controls and concluded that these arrangements were operating effectively. However, members again identified training uptake as an area requiring sustained management attention, noting, however, that this training would shortly be added to the mandatory programme of Turas modules for all staff (compliance of which is monitored by the Staff Governance Committee). Across these counter fraud items, the Committee consistently concluded that whilst systems and controls were largely in place, further work was required to embed assurance and performance reporting. The Committee took moderate assurance in respect of operational counter fraud performance, the delivery of the action plan and compliance with counter fraud standards.

4.26 In December 2025 and March 2026, the Committee continued to monitor local counter fraud cases and organisational response. Updates confirmed progress in closing investigations, implementing recommendations and recovering incorrect payments, particularly in relation to prescription fraud. Members sought additional assurance regarding prescription-related controls and pharmacy service level arrangements and concluded that further evidence would be required to demonstrate sustained improvement. The Committee consistently took a moderate level of assurance, reflecting progress made whilst recognising ongoing exposure to fraud-related risks.

Information Governance

4.27 The Committee placed significant emphasis on information governance and the quality of assurance arrangements during the year. During 2025/26, NHS Fife experienced sustained pressure within its Freedom of Information and Subject Access Request processes, resulting in a deterioration in performance against statutory timescales and an assessed position of limited assurance for this area. This culminated in December 2025 with notification from the external regulator, the Scottish Information Commissioner, of a Level 4 intervention in relation to Freedom of Information compliance. In December 2025, the Committee considered phase one of the internal audit review on Freedom of Information and Subject Access Requests. Members noted that the audit opinion was limited and that the findings indicated weaknesses in governance, oversight and assurance arrangements. The Committee scrutinised the proposed management actions and concluded that, whilst appropriate actions were being identified, the extent and pace of improvement required posed a material governance risk. The Committee therefore took a limited level of assurance and emphasised the need for strengthened Executive Leadership Team oversight, clearer timeframes, defined accountability and enhanced assurance arrangements, including scrutiny through the Clinical Governance Committee.

4.28 In March 2026, the Committee reviewed the second phase of the internal audit review, along with the consolidated improvement plan for Freedom of Information and Subject Access Requests. Members acknowledged that significant effort was underway, including additional resourcing, engagement with the Scottish Information Commissioner and commissioning of external support. The Committee concluded that there was moderate assurance that an improvement plan was in place and appropriately structured; however, it took limited assurance regarding the impact of those actions on service quality and performance outcomes at that point in time. The Committee highlighted the importance of balancing quantitative compliance improvements with qualitative service experience and agreed that risk escalation and assurance tracking would remain a priority. In the 2026/27 reporting year, the Committee will take on oversight of Information Governance related matters within its remit, including progress in delivery of the improvement action plan, to continue enhancements in this area.

5. Best Value

5.1 Since 2013/14 the Board has been required to provide overt assurance on Best Value. A revised Best Value Framework was considered and agreed by the NHS Board in January 2018. Appendix 3 provides evidence of where the Board Committees overall considered the relevant characteristics during 2025/26.

6. Self-Assessment

6.1 The Committee has undertaken a self-assessment of its own effectiveness, utilising a revised questionnaire considered and approved by the Committee Chair. Attendees were also invited to participate in this exercise, which was carried out via an easily accessible online portal. A report summarising the findings of the survey was considered and approved

by the Committee at its March 2026 meeting, and action points are being taken forward at both Committee and Board level.

7. Conclusion

7.1 Over the course of the 2025/26 financial year, the Audit & Risk Committee has provided the NHS Fife Board with a sustained and comprehensive programme of assurance across the full range of its delegated responsibilities. Drawing on evidence from internal and external audit, risk management, governance reporting and annual accounts activity, the Committee has consistently scrutinised the adequacy and effectiveness of the Board's systems of internal control, risk management and governance.

7.2 The Committee concluded that, taken as a whole, NHS Fife has appropriate and proportionate arrangements in place to support effective delivery of its statutory duties. In several key areas, including the annual accounts process, external audit outcomes, internal audit strategy and planning, and the operation of core governance frameworks, the Committee was able to take significant assurance. Where assurance was assessed as moderate, this reflected acknowledged areas of organisational complexity or transition rather than fundamental control failure, with clear actions identified and oversight arrangements strengthened to support continued improvement.

7.3 During the year, the Committee noted tangible progress in the maturity of the Board's assurance arrangements, particularly through the development of the Performance and Assurance Framework and the refreshed approach to risk management and assurance mapping. At the same time, the Committee maintained appropriate professional challenge in areas such as information governance, freedom of information and subject access processes, corporate risk oversight and assurance flow between NHS Fife and the Integration Joint Board, ensuring that emerging risks and control weaknesses were transparently escalated and addressed.

7.4 On the basis of the work undertaken and the assurance received throughout the year, the Audit & Risk Committee concluded that it can provide the NHS Fife Board with a sound, evidence-based level of confidence in the effectiveness of the organisation's governance, risk management and internal control environment during 2025/26, whilst recognising that continued focus and improvement will be required in a small number of identified areas as the organisation moves into the next financial year. These areas are detailed further in the disclosures within the Board's Governance Statement as detailed in 7.5 below. Audit & Risk Committee members conclude that they have given due consideration to the effectiveness of the systems of internal control in NHS Fife, have carried out their role and discharged their responsibilities on behalf of the Board in respect of the Committee's remit as described in the Standing Orders.

7.5 I can confirm that that there were two significant control weaknesses / issues at the year-end which the Committee considers should be disclosed in the Governance Statement, as may have impacted financially, reputationally or otherwise in the year or thereafter.

The first was within the area of compliance with Regulation 5 of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012. These regulations require public bodies to assess the impact of policies and practices on people with protected characteristics. Following an intervention from the external regulator, the Equality & Human Rights Commission (EHRC), NHS Fife has undertaken work to ensure its current practice is compliant with existing legislation. Completion of the required Equality Impact Assessment process in the reporting year demonstrates that equality considerations are informing our approach in this policy area. Further detail on this is given in the Public Health & Wellbeing Committee assurance statement.

The second disclosure relates to the Level 4 Intervention by the Scottish Information Commissioner in relation to Freedom of Information compliance, which has been the subject of internal audit input during the year. Further detail is given in the Clinical Governance Committee assurance statement.

7.6 I would pay tribute to the dedication and commitment of fellow members of the Committee and to all attendees. I would thank all those members of staff who have prepared reports and attended meetings of the Committee.

Signed:  Date: 16 June 2026

Arlene Wood, Chair
On behalf of the Audit & Risk Committee

Appendix 1 - Attendance Schedule
Appendix 2 - Levels of Assurance mapped to Committee's Annual Workplan
Appendix 2 - Best Value Framework

APPENDIX 1

AUDIT & RISK COMMITTEE - ATTENDANCE RECORD
1 April 2025 – 31 March 2026

	15.05.25	19.06.25	18.09.25	10.12.25	12.03.26
Members					
A Wood, Non-Executive Member **(Chair)**	✓	✓	✓	✓	✓
A Grant, Non-Executive Member (attending for quoracy purposes)		✓			
A Haston, Non-Executive Member	✓	✓	✓	✓	✓
Cllr M Lockhart, Stakeholder Member, Fife Council	✓ part	x	x	x	
C MacDonald, Non-Executive Member			x	✓	✓
N Robertson, Area Clinical Forum Representative	x	✓ part	✓	✓	✓
In attendance					
K Booth, Head of Financial Services	✓	✓	✓	✓	✓
A Brown, Principal Auditor	✓				
C Brown, Head of Public Sector Audit (UK), Azets	✓	✓	✓	x	✓
S Dunsmuir, Director of Finance **(Exec. Lead)**	✓	✓	✓	✓	✓
A Ferguson, Senior Audit Manager, Azets	✓			✓	
L Garvey, Director of Health & Social Care		✓ Item 6.3		✓	
F Forrest, Acting Director of Pharmacy & Medicines					✓ Item 12.1
A Graham, Director of Digital & Information					✓ Item 6.4
B Hannan, Director of Planning & Transformation	✓	✓ part	✓	x	✓
B Hudson, Regional Audit Manager	✓	✓	✓	✓	✓
J Lyall, Chief Internal Auditor	✓	✓	✓	✓	✓
K MacGregor, Director of Communications & Engagement				✓ Item 10.2	✓ Items 1 – 5.1
G MacIntosh, Associate Director of Corporate Governance & Board Secretary	✓	✓	✓	✓	✓
C MacKenzie, Assistant Manager, Azets				✓	✓
M McGill, NHS Scotland		✓ observing			
C McKenna, Medical Director	✓	x	x	✓	✓
M Michie, Deputy Director of Finance		✓			
A Mitchell, Thomson Cooper		✓ Item 6.11			✓ Item 7.3

	15.05.25	19.06.25	18.09.25	10.12.25	12.03.26
C Potter, Chief Executive	✓	✓	x	✓	✓
SA Savage, Associate Director of Risk & Professional Standards	✓	✓	✓	✓	x
A Wong, Vice-Chair of Area Clinical Forum	✓ Deputising				

APPENDIX 3

Agreed Level of Assurance	
S	Significant
M	Moderate
L	Limited
N	None

AUDIT & RISK COMMITTEE
LEVELS OF ASSURANCE MAPPED TO ANNUAL WORKPLAN 2025 / 2026

	Lead	15/05/25	19/06/25	18/09/25	11/12/25	12/03/26
Governance Matters						
Audit Scotland Technical Bulletin	**Head of Financial Services**		**S** 2025/1	**S** 2025/2	**S** 2025/3	**S** 2025/4
Annual Assurance Statement 2024/25	**Board Secretary**	**S** Draft	**S** Final			
Annual Assurance Statements from Standing Committees 2024/25	**Board Secretary**		**S**			
Annual Review of Code of Corporate Governance	**Board Secretary**	**S**				
Committee Self-Assessment	**Board Secretary**					**M**
Corporate Calendar / Committee Dates 2026/27	**Board Secretary**			✓		
Delivery of Annual Workplan 2025/26	**Director of Finance**	✓	✓	✓	✓	✓
Financial Operating Procedures Review (2 yearly review)	**Head of Financial Services**				**S**	
Governance Statement	**Director of Finance**	✓ Draft	**S** Final			
IJB Governance Statement *(replacing IJB Annual Assurance Statement, from December 2025)*	**Board Secretary**		**M** Letter		**M** Gov. Stmt	
Internal Audit Review of Property Transactions Report 2024/25	**Regional Audit Manager**			**S**		
Losses & Special Payments	**Head of Financial Services**	**S** Q4		**S** Q1	**S** Q2	**M** Q3
Procurement Tender Waivers Compliance 2024/25	**Head of Financial Services**	**S** Q4		**S** Q1	**S** Q2	**M** Q3
Review of Annual Workplan 2026/27	**Director of Finance**				✓ Approved	
Review of Terms of Reference	**Board Secretary**	✓ Approval				**Deferred to May 26**

APPENDIX 3

	Lead	15/05/25	19/06/25	18/09/25	11/12/25	12/03/26
Risk						
Annual Risk Management Report 2024/25	**Associate Director of Risk & Professional Standards**	**M** Draft	**M** Final			
Corporate Risk Register	**Associate Director of Risk & Professional Standards**	**M**		**M**	**M**	**M** Refresh Update and Equalities & Human Rights Deep Dive
Risk Management Key Performance Indicators 2024/25	**Associate Director of Risk & Professional Standards**	**M**		**M**		
Progress Report on Delivery of the Risk Management Strategic Framework	**Associate Director of Risk & Professional Standards**			**M**		✓ Draft framework 2026-28
Risks & Opportunities Group Progress Report	**Associate Director of Risk & Professional Standards**	**M** Annual Statement of Assurance		**M**	**M**	**M**
Governance – Internal Audit						
External Quality Assessment (5 yearly – due March 2025)	**Chief Internal Auditor**	**Private Session**				
Global International Accounting Standards Changes in 2025 - Improvement Plan	**Chief Internal Auditor**	**S**		**S** Update		**M** Update
Internal Audit Framework	**Chief Internal Auditor**	**S** c/f from March '25				**Deferred to May 26**
Internal Audit Progress Report	**Regional Audit Manager**	**M**		**M**	**M**	**M**
Internal Audit Annual Plan 2025/26, (*to include Audit Adjustment Impact Assessment for 2026/27 plan)*	**Chief Internal Auditor**	**S** Draft		**S** Amendment 2025/26		
Internal Audit Annual Report 2024/25	**Chief Internal Auditor**		**M**			
Internal Audit – Follow Up Report on Audit Recommendations 2024/25	**Regional Audit Manager/ Principal Auditor**	**M**		**M**		**M**

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	Lead	15/05/25	19/06/25	18/09/25	11/12/25	12/03/26
Internal Controls Evaluation Report 2024/25	**Chief Internal Auditor**				**M**	
Governance – External Audit						
Annual Audit Plan 2025/26	**External Audit**				**M** Draft	✓ Final
External Audit – Follow Up Report on Audit Recommendations	**Head of Financial Services**					**M**
Patients' Private Funds - Audit Planning Memorandum	**Head of Financial Services**					✓
Service Auditor Reports on Third Party Services	**Head of Financial Services**		**M**			
Annual Accounts						
Annual Accounts Preparation Timeline	**Head of Financial Services**	**S** Follow Up				**S** Initial
External Auditors Annual Accounts Progress Update	**External Auditor**	✓ Verbal				✓ Verbal
Annual Accounts & Financial Statements 2024/25	**Director of Finance / External Audit**		✓			
External Annual Audit Report (including ISA 260) 2024/25	**External Audit**		**S**			
Letter of Representation 2024/25	**Director of Finance / External Audit**		✓			
Patients' Funds Accounts 2024/25	**Head of Financial Services**		✓			
Annual Statement of Assurance to the NHS Board 2024/25	**Board Secretary**		✓			
Counter Fraud						
Counter Fraud Service – Quarterly Report (Local Cases/Activity – Private Session only)	**Head of Financial Services**	**M** Private Session		**M** Private Session	**M** Main & Private Session	**M** Main & Private Session
Counter Fraud Standards Assessment	**Head of Financial Services**	Deferred		**M** Private Session		
Counter Fraud Action Plan 2025/26	**Head of Financial Services**			**M** Private Session		
Counter Fraud Annual Report 2024/25	**Head of Financial Services**	Deferred		**M**		

APPENDIX 3

	Lead	15/05/25	19/06/25	18/09/25	11/12/25	12/03/26
Ad hoc						
Private Meeting with Internal / External Auditors	**Committee**			Private Session		Private Session Post-Meeting
Appointment of Patients' Private Funds Auditor	**Director of Finance**	**As required**				
Legal & regulatory updates (e.g. Audit Scotland reports etc.)	**Head of Financial Services**					
Progress on National Fraud Initiative (NFI)	**Head of Financial Services**				**S**	
Additional Agenda Items (Not on the Workplan e.g. Actions from Committee)						
Audit Scotland: NHS in Scotland – Spotlight on Governance	**Director of Planning & Transformation**		✓			
Alignment of the Corporate Objectives 2025/26 to the Corporate Risk Register	**Director of Planning & Transformation**			**M**		
Chief Pharmacist Standards Report	**Acting Director of Pharmacy & Medicines**					**M**
Update on Planned Activity within the Internal Audit Plan	**Chief Internal Auditor**			✓		
Internal Control in place around External Communications	**Director of Communication & Engagement**				**M**	**M**
2025 Revised Payment Verification Protocol	**Head of Financial Services**			**S**		
Audit Follow Up Protocol	**Regional Audit Manager**			✓		
Integrated Joint Board Internal Audit Report 2024/25	**IJB Chief Financial Officer**			✓		
Internal Audit Strategy 2025-2028	**Chief Internal Auditor**				**S**	
Freedom of Information and Subject Access Request	**Director of Digital & Information**				**L** **Phase One** Private Session	**L** **Phase One & Two** Main Session **M & L** Private Session
Update on Discussion Re: Private Session Items	**Director of Finance**				✓	

APPENDIX 3

	Lead	15/05/25	19/06/25	18/09/25	11/12/25	12/03/26
Summary from Fraud Prevention Week	**Head of Financial Services**				✓	
Counter Fraud Mandatory Training	**Head of Financial Services**				Verbal	
Second Line Assurance Mapping Update	**Director of Planning & Transformation**				✓	
Blueprint for Good Governance Improvement Plan Update	**Board Secretary**					**M**
Performance & Assurance Framework	**Director of Planning & Transformation / Board Secretary**					**M**
Salary Sacrifice Payment Amendment	**Head of Financial Services**					
Training Sessions Delivered / Development Sessions						
Members' Training Session – the Annual Accounts: The Role & Function of the Audit & Risk Committee	**External Auditors**	✓				
Members' Training Session - Counter Fraud Services	**Gordon Young, CFS**			✓		
Information Assurance System (Development Session)	**Director of Planning & Transformation / Board Secretary**				✓ **6 February 2026**	

NHS Fife
Best Value Framework

Vision and Leadership

A Best Value organisation will have in place a clear vision and strategic direction for what it will do to contribute to the delivery of improved outcomes for Scotland's people, making Scotland a better place to live and a more prosperous and successful country. The strategy will display a clear sense of purpose and place and be effectively communicated to all staff and stakeholders. The strategy will show a clear direction of travel and will be led by Senior Staff in an open and inclusive leadership approach, underpinned by clear plans and strategies (aligned to resources) which reflect a commitment to continuous improvement.

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
Executive and Non-Executive leadership are involved in setting clear direction and organisational strategy.	Formal approval of Population Health & Wellbeing Strategy, supported by annual Delivery Plan, Medium-Term Financial Plan, Workforce Plan etc.	**BOARD**	Annual	Relevant committee endorsement, and subsequent Board approval, of annual planning documents
Executive and Non-Executive leadership ensure accountability and transparency through effective performance reporting	Formal consideration / mapping of independent sources of assurance, included in Committee workplans External review reports, for example Health Improvement Scotland etc.	**COMMITTEES** **BOARD**	Annual / as per Committee cycles	Integrated Performance & Quality Report Performance-related agenda items
Executive and Non-Executive leadership demonstrate a commitment to high standards of probity and integrity including the Nolan principles.	Fife NHS Board members sign up to the Members' Code of Conduct in the NHS Fife Code of Corporate Governance. Standards of Business Conduct for all Staff	**BOARD**	Annual	Model Code of Conduct included in annually reviewed Code of Corporate Governance – revised version approved June 2022 and training undertaken to promote understanding

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
NHS Fife acts in accordance with its values, positively promotes and measures a culture of ethical behaviours and encourages staff to report breaches of its values.	Code of Corporate Governance Adoption of Whistleblowing National Standards	**BOARD** **STAFF GOVERNANCE COMMITTEE**	Annual	Standards of Business Conduct included in Code of Corporate Governance Non-Executive Whistleblowing Champion appointed to the Board Work done in-year to embed support for Speaking Up / Whistleblowing and align this to the Corporate Governance function
NHS Fife can demonstrate that quality and continuous improvement are incorporated into its strategy and plans.	The inclusion of trajectories against the targets will demonstrate continuous improvement.	**BOARD**	Annual Bi-monthly	Population Health & Wellbeing Strategy implementation Integrated Performance & Quality Report
Resources required to achieve the strategic plan and operational plans e.g. finance, staff, asset base are identified and additional / changed resource requirements identified.	Financial Plan Workforce Plan Whole System Infrastructure Plan	**FINANCE, PERFORMANCE & RESOURCES COMMITTEE** **STAFF GOVERNANCE COMMITTEE** **BOARD**	Annual Annual Annual Bi-annual Bi-monthly	Annual Delivery Plan Financial Plan Workforce Plan Whole System Infrastructure Plan Integrated Performance & Quality Report
The Board agrees a strategic plan which incorporates the organisation's vision and values and reflects stated priorities.	Population Health & Wellbeing Strategy Annual Delivery Plan	**BOARD**	Annual	Annual Delivery Plan Corporate Objectives

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
The strategic plan is translated into annual operational plans with meaningful, achievable actions and outcomes and clear responsibility for action.	Annual Delivery Plan	**FINANCE, PERFORMANCE & RESOURCES COMMITTEE** **CLINICAL GOVERNANCE COMMITTEE** **BOARD**	Annual Bi-monthly	Annual Delivery Plan Minutes of Committees Integrated Performance & Quality Report
The Board has identified the risks to the achievement of its strategic and operational plans are identified together with mitigating controls.	Each strategic risk has an Assurance Framework which maps the mitigating actions/risks to help achieve the strategic and operational plans. Assurance Framework contains the overarching strategic risks related to the strategic plan.	**COMMITTEES** **AUDIT & RISK COMMITTEE / BOARD**	Bi-monthly Twice per year	Corporate Risk Register (to FP&R/CG/SG PH&W Committees) Corporate Risk Register (to A&R Committee and Board)
The Board has clearly recorded delegation to Committees and management.	The Board has established terms of reference for its Committees and has an annually reviewed Scheme of Delegation.	**BOARD**	Annually	Committee Terms of Reference reviews Code of Corporate Governance review
The Board of governance has defined its purpose, role and responsibilities and recorded how these will be fulfilled.	Fife NHS Board's purpose, role and responsibilities are clearly set out in NHS Fife's Code of Corporate Governance.	**BOARD**	Annually	Code of Corporate Governance Assurance Statements from Committees indicating fulfilment of their remits
The organisation's strategy is communicated effectively to all staff and stakeholders.		**BOARD**	Ad hoc	Corporate Communications function Stafflink Employee App

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
There are mechanisms within the organisation to develop and monitor relevant leadership and strategic skills in Board members and senior management.	This is achieved through the development of Personal Development Plans and annual appraisal processes.	**CHAIR / CHIEF EXECUTIVE** **REMUNERATION COMMITTEE**	Annual	Annual Appraisal process for Non-Executive Directors & Chief Executive with Chair Annual Appraisal process for Executive Directors and Senior Management (ESM) posts

EFFECTIVE PARTNERSHIPS

The "Effective Partnerships" theme focuses on how a Best Value organisation engages with partners in order to secure continuous improvement and improved outcomes for communities, not only through its own work but also that of its partners.

OVERVIEW
A Best Value organisation will show how it, and its partnerships, are displaying effective collaborative leadership in identifying and adapting their service delivery to the challenges that clients and communities face. The organisation will have a clear focus on the collaborative gain which can be achieved through collaborative working and community engagement in order to facilitate the achievement of its strategic objectives and outcomes.

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
The Board develop relationships and works in partnership wherever this leads to better service delivery. The organisation seeks to explore and promote opportunities for efficiency savings and service improvements through shared service initiatives with partners	NHS Fife involvement in IJB Strategic Commissioning plans. Community Planning Partner Sub-National Planning	**BOARD**	Ongoing	Minutes of meetings Membership of groups Regional Planning outputs
Clear governance arrangements are in place in respect of partnerships and other group-working. Responsibilities and reporting lines in respect of all governance arrangements have been clarified agreed by all parties and reflected in NHS Fife's Code of Corporate Governance and the structure of assurance.	All reports to the Board where appropriate should explicitly detail whether partnership working has been considered. Where partnership arrangements are in place, the reports should detail the performance management and governance arrangements. Input into the IJB Strategic Plans and IJB performance arrangements agreed with IJB and the Board.	**BOARD**	Ongoing	Code of Corporate Governance Fife Integration Scheme Integrated Performance & Quality Report Information Sharing Protocol in place with IJB

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
In joint working with any partners the Board works openly to an agreed vision, objectives and performance management and reporting mechanisms	NHS Fife involvement in IJB Strategic Commissioning plan	**BOARD**	Ongoing	Code of Corporate Governance Fife Integration Scheme Integrated Performance & Quality Report Information Sharing Protocol in place with IJB

GOVERNANCE AND ACCOUNTABILITY

The "Governance and Accountability" theme focuses on how a Best Value organisation achieves effective governance arrangements, which help support Executive and Non-Executive leadership decision-making, provide suitable assurances to stakeholders on how all available resources are being used in delivering outcomes and give accessible explanation of the activities of the organisation and the outcomes delivered.

OVERVIEW
A Best Value organisation will be able to demonstrate structures, policies and leadership behaviours which support the application of good standards of governance and accountability in how the organisation is improving efficiency, focusing on priorities and achieving value for money in delivering its outcomes. These good standards will be reflected in clear roles, responsibilities and relationships within the organisation. Good governance arrangements will provide the supporting framework for the overall delivery of Best Value and will ensure open-ness and transparency. Public reporting should show the impact of the organisations activities, with clear links between the activities and what outcomes are being delivered to customers and stakeholders. Good governance provides an assurance that the organisation has a suitable focus on continuous improvement and quality. Outwith the organisation, good governance will show itself through an organisational commitment to public performance reporting about the quality of activities being delivered and commitments for future delivery.

REQUIREMENT	**MEASURE / EXPECTED OUTCOME**	**RESPONSIBILITY**	**TIMESCALE**	**OUTCOME / EVIDENCE**
The Board has identified its stakeholders and understands its relationships with them.	Clear and transparent communication strategy and key priorities	**BOARD**	Ongoing	Community Engagement Strategy approved and Director-level post to cover engagement Non-Executive Community Engagement Champion appointed
These views inform strategic and operational plans, priorities and actions.	The links between the engagement outcomes and the strategy / operational plans should be evident in Impact Assessments and full 'for decision' template Board Reports.	**BOARD**	Ongoing	EQIA and communication / engagement section in all Board papers Further work being undertaken to enhance and strengthen this process
Board and Committee decision-making processes are open and transparent.	Board meetings are held in open session and minutes are publicly available. Committee papers and minutes are publicly available	**BOARD** **COMMITTEES**	On going	NHS Fife Board portal on NHS Fife website

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
Board and Committee decision-making processes are based on evidence that can show clear links between activities and outcomes	Reports for decision to be considered by Board and Committees should clearly describe the evidence underpinning the proposed decision.	**BOARD** **COMMITTEES**	Ongoing	SBAR template requirements EQIA process (presently being enhanced)
NHS Fife has a robust framework of corporate governance to provide assurance to relevant stakeholders that there are effective internal control systems in operation which comply with the SPFM and other relevant guidance.	Explicitly detailed in the Governance Statement.	**AUDIT & RISK COMMITTEE** **BOARD**	Annual Annual	Annual Accounts Annual Assurance statements
The performance of the Board is self-assessed and appropriate actions identified and implemented as required.	Board Self-Assessment Blueprint for Good Governance compliance reporting	**BOARD**	Annual	Board Surveys and actions from Blueprint for Good Governance benchmarking Annual Governance Statement
NHS Fife conducts rigorous review and option appraisal processes of any developments.	Business case process	**BOARD** **FINANCE, PERFORMANCE & RESOURCES COMMITTEE**	Ongoing	Business Cases EQIA process

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
NHS Fife has developed and implemented an effective and accessible complaints system in line with Scottish Public Services Ombudsman guidance.	Complaints system in place and regular complaints performance monitoring	**CLINICAL GOVERNANCE COMMTTEE**	Ongoing Bi-monthly	Single complaints process across Fife health & social care system Integrated Performance & Quality Report
NHS Fife can demonstrate that it has clear mechanisms for receiving feedback from service users and responds positively to issues raised.	Annual and individual feedback processes	**CLINICAL GOVERNANCE COMMITTEE**	Annual Ongoing Quarterly Bi-monthly	Annual Review Care Opinion submissions Regular meetings with MPs/MSPs Integrated Performance & Quality Report
NHS Fife can demonstrate that it has clear mechanisms for receiving feedback from staff and responds positively to issues raised.	iMatter Speak Up reporting	**STAFF GOVERNANCE COMMITTEE**	Annual Quarterly	iMatter report Whistleblowing reporting

USE OF RESOURCES

The "Use of Resources" theme focuses on how a Best Value organisation ensures that it makes effective, risk-aware and evidence-based decisions on the use of all of its resources.

OVERVIEW
A Best Value organisation will show that it is conscious of being publicly funded in everything it does. The organisation will be able to show how its effective management of all resources (including staff, assets, information and digital technology, procurement and knowledge) is contributing to delivery of specific outcomes.

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
NHS Fife understands and measures and reports on the relationship between cost, quality and outcomes.	Reporting on financial position in parallel with operational performance and other key targets.	**BOARD** **FINANCE, PERFORMANCE & RESOURCES COMMITTEE**	Bi-monthly	Financial Performance reports Integrated Performance & Quality Report
The organisation has a comprehensive programme to evaluate and assess opportunities for efficiency savings and service improvements including comparison with similar organisations.	National Benchmarking undertaken through Corporate Finance Network. Local benchmarking with similar sized organisation undertaken where information available. Participation in National Shared Services Programme Systematic review of activity / performance data through use of Discovery tool	**FINANCE, PERFORMANCE & RESOURCES COMMITTEE** **BOARD**	Annual Bi-monthly Ongoing	Financial Plan Integrated Performance & Quality Report Financial overview presentations
Organisational budgets and other resources are allocated and regularly monitored.	Annual Delivery Plan Performance & Assurance Framework meetings with Directorates	**FINANCE, PERFORMANCE & RESOURCES COMMITTEE**	Bi-monthly	Integrated Performance & Quality Report

NHS Fife has a strategy for procurement and the management of contracts (and contractors) which complies with the SPFM and demonstrates appropriate competitive practice.	Code of Corporate Governance Financial Operating Procedures	**FINANCE, PERFORMANCE & RESOURCES COMMITTEE**	Annual Biannual	Code of Corporate Governance Financial Operating Procedures
NHS Fife maintains an effective system for financial stewardship and reporting in line with the SPFM.	Statutory Annual Accounts process	**AUDIT & RISK COMMITTEE**	Annual	Statutory Annual Accounts Assurance Statements
There is a robust information governance framework in place that ensures proper recording and transparency of all NHS Fife's activities.	Detailed in Digital & Information Board and Information Governance & Security Steering Group Annual Assurance reports	**CLINICAL GOVERNANCE COMMITTEE**	Annual	Minutes of Digital & Information Board and Information Governance & Security Steering Group Digital & Information Board and Information Governance & Security Steering Group Annual Assurance Statements
NHS Fife understands and exploits the value of the data and information it holds.	Annual Delivery Plan Integrated Performance & Quality Report	**BOARD** **COMMITTEES**	Annual Bi-monthly	Annual Delivery Plan Integrated Performance & Quality Report
NHS Fife ensures that all employees are managed effectively and efficiently, know what is expected of them, their performance is regularly assessed and they are assisted in improving.	Executive and Senior Manager Performance reporting. Personal Development & Planning annual appraisal process	**REMUNERATION COMMITTEE** **STAFF GOVERNANCE COMMITTEE**	Annual and as required Bi-monthly	Minutes of Remuneration Committee Integrated Performance & Quality Report

NHS Fife understands and measures the learning and professional development required to support statutory and professional responsibilities and achieve organisational objectives and quality standards.	Medical revalidation report and monitoring Nursing revalidation.	**STAFF GOVERNANCE COMMITTEE**	Ongoing	Minutes of Staff Governance Committee
Staff performance management recognises and monitors contribution to ensuring continuous improvement and quality.	Executive and Senior Manager Performance reporting. Personal Development & Planning annual appraisal process	**REMUNERATION COMMITTEE** **STAFF GOVERNANCE COMMITTEE**	Annual and as required Bi-monthly	Minutes of Remuneration Committee Integrated Performance & Quality Report
Fixed assets including land, property, digital hardware, equipment and vehicles are managed efficiently and effectively and are aligned appropriately to organisational strategies.	Whole System Infrastructure Plan	**FINANCE, PERFORMANCE & RESOURCES COMMITTEE**	Bi-annual Ongoing Bi-monthly Monthly	Whole System Infrastructure Plan Report on asset disposals Integrated Performance & Quality Report Minutes of NHS Fife Capital Investment Group

PERFORMANCE MANAGEMENT

The "Performance Management" theme focuses on how a Best Value organisation embeds a culture and supporting processes which ensures that it has a clear and accurate understanding of how all parts of the organisation are performing and that, based on this knowledge, it takes action that leads to demonstrable continuous improvement in performance and outcomes.

OVERVIEW
A Best Value organisation will ensure that robust arrangements are in place to monitor the achievement of outcomes (possibly delivered across multiple partnerships) as well as reporting on specific activities and projects. It will use intelligence to make open and transparent decisions within a culture which is action and improvement oriented and manages risk. The organisation will provide a clear line of sight from individual actions through to the National Outcomes and the National Performance Framework. The measures used to manage and report on performance will also enable the organisation to provide assurances on quality and link this to continuous improvement and the delivery of efficient and effective outcomes.

REQUIREMENT	**MEASURE / EXPECTED OUTCOME**	**RESPONSIBILITY**	**TIMESCALE**	**OUTCOME / EVIDENCE**
Performance is systematically measured across all key areas of activity and associated reporting provides an understanding of whether the organisation is on track to achieve its short and long-term strategic, operational and quality objectives.	Integrated Performance & Quality Report encompassing all aspects of operational performance, annual delivery plan targets / measures, and financial, clinical and staff governance metrics. The Board delegates to Committees the scrutiny of performance. Board receives full Integrated Performance & Quality Report and notification of any issues for escalation from Committees.	**COMMITTEES** **BOARD**	Every meeting	Integrated Performance & Quality Report Minutes of Committees Chairs' Assurance reports
The Board and its Committees approve the format and content of the performance reports they receive	The Board / Committees review the Integrated Performance & Quality Report and agree the measures.	**COMMITTEES** **BOARD**	Annual	Integrated Performance & Quality Report
Reports are honest and balanced and subject to proportionate and appropriate scrutiny and challenge from the Board and its Committees.	Committee Minutes show scrutiny and challenge when performance is poor as well as good; with escalation of issues to the Board as required	**COMMITTEES** **BOARD**	Every meeting	Integrated Performance & Quality Report Minutes of Committees Chairs' Assurance reports

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
The Board has received assurance on the accuracy of data used for performance monitoring.	Performance reporting information uses validated data.	**COMMITTEES** **BOARD**	Every meeting Annual	Integrated Performance & Quality Report Annual Accounts including External Audit report
NHS Fife's performance management system is effective in addressing areas of underperformance, identifying the scope for improvement, agreeing remedial action, sharing good practice and monitoring implementation.	Encompassed within the Integrated Performance & Quality Report	**COMMITTEES** **BOARD**	Every meeting	Integrated Performance & Quality Report Minutes of Committees Chairs' Assurance reports
NHS Fife overtly links Performance Management with Risk Management to support prioritisation and decision-making at Executive level, support continuous improvement and provide assurance on internal control and risk.	Corporate Risk Register reporting Risk Appetite	**AUDIT & RISK COMMITTEE** **BOARD**	Ongoing	Corporate Risk Register Minutes of Committees Chairs' Assurance reports

CROSS-CUTTING THEME – SUSTAINABILITY

The "Sustainability" theme is one of the two cross-cutting themes and focuses on how a Best Value organisation has embedded a sustainable development focus in its work.

OVERVIEW
The goal of Sustainable Development is to enable all people throughout the world to satisfy their basic needs and enjoy a better quality of life without compromising the quality of life of future generations. Sustainability is integral to an overall Best Value approach and an obligation to act in a way which it considers is most sustainable is one of the three public bodies' duties set out in section 44 of the Climate Change (Scotland) Act 2009. The duty to act sustainably placed upon Public Bodies by the Climate Change Act will require Public Bodies to routinely balance their decisions and consider the wide range of impacts of their actions, beyond reduction of greenhouse gas emissions and over both the short and the long term.

The concept of sustainability is one which is still evolving. However, five broad principles of sustainability have been identified as:

- promoting good governance;
- living within environmental limits;
- achieving a sustainable economy;
- ensuring a stronger healthier society; and
- using sound science responsibly.

Individual Public Bodies may wish to consider comparisons within the wider public sector, rather than within their usual public sector "family". This will assist them in getting an accurate gauge of their true scale and level of influence, as well as a more accurate assessment of the potential impact of any decisions they choose to make.

A Best Value organisation will demonstrate an effective use of resources in the short-term and an informed prioritisation of the use of resources in the longer-term in order to bring about sustainable development. Public bodies should also prepare for future changes as a result of emissions that have already taken place. Public Bodies will need to ensure that they are resilient enough to continue to deliver the public services on which we all rely.

REQUIREMENT	**MEASURE / EXPECTED OUTCOME**	**RESPONSIBILITY**	**TIMESCALE**	**OUTCOME / EVIDENCE**
NHS Fife can demonstrate that it is making a contribution to sustainable development by actively considering the social, economic and environmental impacts of activities and decisions both in the shorter and longer term.	Sustainability and Environmental report incorporated in the Annual Accounts process.	**AUDIT & RISK COMMITTEE** **BOARD**	Annual	Annual Accounts Annual Climate Emergency & Sustainability Report Non-Executive Sustainability Champion appointed

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
NHS Fife can demonstrate that it respects the limits of the planet's environment, resources and biodiversity in order to improve the environment and ensure that the natural resources needed for life are unimpaired and remain so for future generations.	Sustainability and Environmental report incorporated in the Annual Accounts process.	**FINANCE, PERFORMANCE & RESOURCES COMMITTEE** **BOARD**	Annual	Annual Accounts Annual Climate Emergency & Sustainability Report
NHS Fife promotes personal well-being, social cohesion and inclusion.	Healthy workforce	**STAFF GOVERNANCE COMMITTEE** **BOARD**	Ongoing	NHS Scotland Pastoral Care Quality award winner Disability Confident Leader status

APPENDIX 3

CROSS-CUTTING THEME – EQUALITY

The "Equality" theme is one of the two cross-cutting themes and focuses on how a Best Value organisation has embedded an equalities focus which will secure continuous improvement in delivering equality.

OVERVIEW
Equality is integral to all our work as demonstrated by its positioning as a cross-cutting theme. Public Bodies have a range of legal duties and responsibilities with regard to equality. A Best Value organisation will demonstrate that consideration of equality issues is embedded in its vision and strategic direction and throughout all of its work.

The equality impact of policies and practices delivered through partnerships should always be considered. A focus on setting equality outcomes at the individual Public Body level will also encourage equality to be considered at the partnership level.

REQUIREMENT	MEASURE / EXPECTED OUTCOME	RESPONSIBILITY	TIMESCALE	OUTCOME / EVIDENCE
NHS Fife meets the requirements of equality legislation.		**BOARD** **COMMITTEES**	Ongoing	Independent Learning Review closure report Enhancements to EQIA process in-year
The Board and senior managers understand the diversity of their customers and stakeholders.	Equality Impact Assessments are reported to the Board and Committees as required and identify the diverse range of stakeholders.	**BOARD** **COMMITTEES**	Ongoing	Enhancements to EQIA process in-year Board Development / training in-year on equality-related topics
NHS Fife's Performance Management system regularly measures and reports its performance in contributing to the achievement of equality outcomes.		**PUBLIC HEALTH & WELLBEING COMMITTEE** **STAFF GOVERNANCE**	Ongoing	Equality & Human Rights Steering Group reporting Equality Outcomes Progress Report & Plan Equality & Diversity Champion appointed
NHS Fife ensures that all members of staff are aware of its equality objectives.	Corporate Induction Equality, Diversity & Inclusion is core dimension in appraisals Equality & Diversity Turas Module	**STAFF GOVERNANCE**	Ongoing	iMatter results Equality-related agenda items

APPENDIX 3

NHS Fife's policies, functions and service planning overtly consider the different current and future needs and access requirements of groups within the community.	In accordance with Equality & Impact Assessment statutory obligations, Impact Assessments consider the current and future needs and access requirements of the groups within the community.	**BOARD** **COMMITTEES**	Ongoing	Strategy review (mid-year and annual) Enhancements to EQIA process in-year
Wherever relevant, NHS Fife collects information and data on the impact of policies, services and functions on different equality groups to help inform future decisions.	In accordance with Equality & Impact Assessment statutory obligations, Impact Assessments will collect this information to inform future decisions.	**BOARD** **COMMITTEES**	Ongoing	Enhancements to EQIA process in-year