

**NHS 24
BOARD MEETING**

**22 JUNE 2023
ITEM NO 12.3
FOR ASSURANCE**

**KEY POINTS OF THE AUDIT AND RISK COMMITTEE HELD
ON 8 JUNE 2023**

Executive Sponsor:	Ms Carol Gillie, Committee Chair
Lead Officer/Author:	Yvonne Kerr, Executive Assistant
Action Required	The Board is asked to note the key points for assurance from the Audit and Risk Committee meeting held on 8 June 2023.

1. Purpose of the report

This report provides the NHS 24 Board with an update on key issues arising from the Audit and Risk Committee meeting held on 8 June 2023 at Lumina Board Room, Hillington, Glasgow.

2. Recommendation

The NHS 24 Board is asked to receive and note the key points outlined.

2.1 2022/23 External Audit Annual Report: Deloitte

The Committee reviewed and discussed the External Audit Annual Report noting Deloitte will issue an unmodified opinion, which is in line with previous year's unqualified opinion on the Annual Report and Accounts for 2022/23. NHS 24 received a green RAG rating in the auditor's judgement for the majority of areas covered however an amber rating in relation to Financial Sustainability.

2.2 Internal Audit

2022/23 Internal Audit Annual Report and Opinion: Grant Thornton

The Committee considered internal audit reports on Leadership and Culture and Health and Safety Risk Assessments. These reports and those received at previous Audit and Risk Committee meetings completed the Internal Audit plan for 2022/23. Based on the plan the Internal Audit Opinion on the adequacy and effectiveness of the organisation's framework of governance,

risk management and control is “reasonable assurance with some improvement required”.

2023/24 Internal Audit Plan: Azets

The Committee agreed the final plan for 2023/24 virtually by Committee members on 24 April 2023. The report was presented to this meeting for homologation.

2.3 Information Commissioner’s Office Audit

The committee received a report on the above audit which provided a high level of assurance that processes and procedures are in place and delivering data protection compliance.

2.4 2022/23 Statutory Annual Report and Accounts

The Committee received a number of annual reports, including those from the other governance committees and Executive Director’s assurance certificates, to support the presentation of the Statutory Annual Report and Accounts. Following full and detailed discussion the Committee made the recommendation that, further to some amendments to the Annual Report section, the Annual Report and Accounts are approved by the NHS 24 Board at the June Board meeting.

2.5 Counter Fraud Standards

The Committee received an NHS 24 self-assessment against nationally adopted counter fraud standards. NHS 24 currently fully meets 4 and partially meets 8 standards. Regular updates on implementation will be presented at future meetings.