

NHS 24 BOARD MEETING		20 JUNE 2018 FOR ASSURANCE	
ANNUAL AUDIT AND RISK COMMITTEE ASSURANCE STATEMENT – ANNUAL REPORT AND ACCOUNTS 2018/19			
Sponsor:	Chair of Audit and Risk Committee		
Lead Officer/Author:	Director of Finance and Performance		
Action Required	The Annual Audit and Risk Committee Assurance Statement is presented to the NHS 24 Board for assurance.		
Key Points	<p>This report provides formal assurance from the Audit and Risk Committee to the NHS 24 Board that the Annual Report and Accounts for 2018/19 have been reviewed and considered fully by the Committee.</p> <p>The Committee also considered the various elements of the assurance pack supporting the Annual Report and Accounts, including the External and Internal Audit Annual Reports, a number of Internal Audit Reports and NHS 24 Annual Governance Reports.</p> <p>From this review the Committee agreed to recommend to the NHS 24 Board that the Annual Report and Accounts for 2018/19 be approved at the June 2019 meeting.</p>		
Financial Implications	There are no direct financial implications associated with this paper.		
Timing	This report is provided to the NHS 24 Board on an annual basis to support the Annual Report and Accounts for 2018/19.		
Contribution to NHS 24 strategy	The Audit and Risk Committee, as part of its wider corporate role in reviewing governance arrangements and reporting procedures generally, incorporates consideration of the performance of the organisation against the NHS 24 Strategy on an ongoing basis.		
Contribution to the 2020 Vision and National Health and Social Care Delivery Plan (Dec 2016)	The Audit and Risk Committee reviews the organisation's contribution against the 2020 Vision and National Health and Social Care Delivery Plan (Dec 2016) on an ongoing basis.		
Equality and Diversity	The Audit and Risk Committee supports NHS 24 in meeting its duties with regard to equality and patient engagement.		

1. RECOMMENDATION

- 1.1 The Committee recommend to the NHS 24 Board that the Annual Report and Accounts for 2018/19 be approved at the June 2019 meeting.
- 1.2 The Committee recommends the approval of the signing of the Performance Report and the Accountability Report by the Chief Executive and the Statement of the Financial Position by the Chief Executive and the Director of Finance.

2. INTRODUCTION

- 2.1 The Audit and Risk Committee is a statutory committee of the NHS 24 Board, responsible for providing assurance required for the Board and key stakeholders that the system of internal controls including risk assessment and management processes are functioning effectively and adding value throughout the organisation.
- 2.2 The Committee oversees legal and statutory compliance within the NHS Scotland regulatory framework, this specifically includes reviewing the completeness and accuracy of the Annual Report and Accounts and the External and Internal Audit Annual Reports.

3. THE FINANCIAL STATEMENTS

- 3.1 The Director of Finance and Performance explained key aspects of the financial statements within the Annual Report and Accounts. This included a detailed review of the outturn financial position and an explanation of key variances between 2017/18 and 2018/19.
- 3.2 The Committee noted that Mr Iain Adams former Deputy Director of Finance had now retired from post but thanked him for his role in preparing the Annual Report and Accounts for 2018/19 and for his many years of diligent service to the organisation as Deputy Director of Finance.

4. GOVERNANCE STATEMENT

- 4.1 The Annual Report and Accounts for 2018/19 include a formal Governance Statement which is prepared by the Chief Executive and reflects her view of the effectiveness of the system of internal control across the organisation during 2018/19.
- 4.2 It is fundamental to each Accountable Officer's responsibilities to manage and control the resources used in their organisation. The Governance Statement is

a key feature of the Annual Report and Accounts which comments on how these duties have been carried out in the course of the year and includes an assessment of the effectiveness of corporate governance and risk management.

- 4.3 The Committee considered the governance statement and concluded that the content represented a comprehensive and positive review of the adequacy and effectiveness of the system of internal control operating across the organisation including during 2018/19. The Committee also confirmed that further assurance can be taken from the specific and increasing Committee focus on the effectiveness of risk management.

5. AUDIT AND RISK COMMITTEE REVIEW OF THE WORK OF INTERNAL AND EXTERNAL AUDIT DURING 2018/19

- 5.1 The Committee reviewed the work as detailed in the Annual Reports from both the External and Internal Auditors. The Committee considered the formal opinions arising from them and supported the formal Annual Audit Opinion Statements from both.
- 5.2 The Committee specifically noted that both reports were positive and thanked the Executive Management Team and the wider support teams for all their efforts and hard work during 2018/19.

6. PRESENTATIONAL CHANGES

- 6.1 The Committee noted a number of minor presentational changes required to be made to the final version of the Annual Report and Accounts which the Director of Finance and Performance confirmed would be actioned. This included clearly explaining a number of acronyms contained within the document.

Mr Albert Tait
Chair
NHS 24 Audit and Risk Committee