

NHS 24 BOARD MEETING		16 JUNE 2021 ITEM NO 11.3b FOR ASSURANCE	
KEY POINTS OF THE AUDIT AND RISK COMMITTEE HELD ON 7 JUNE 2022			
Executive Sponsor:	Committee Chair, Ms Carol Gillie		
Lead Officer/Author:	Executive Assistant		
Action Required	The Board is asked to note the key points for assurance from the Audit and Risk Committee meeting held on 7 June 2022.		

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 7 June 2022 at Lumina Board Room, Hillington, Glasgow.

2. Recommendation

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

2.1 External Audit Annual Report

The Committee reviewed and discussed the External Audit Annual Report noting Azets will issue an unqualified opinion on the Annual Report and Accounts for 2021/22. 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. Although NHS 24 has a draft 2022/23 financial plan forecasting a balanced position, the rating reflects the significant external risks NHS 24 and the health sector as a whole is facing in terms of achieving financial balance and performance targets.

2.2 Internal Audit

2021/22 Internal Audit Plan and Opinion

The Committee considered internal audit reports on Attendance Management, Fraud Arrangements, Risk Management and Staff Rostering. A number of medium and low risk rated recommendations were made several of which related to the completion of mandatory training. A report following up previous internal audit report recommendations was also presented which highlighted progress and also where due dates for implementation had been revised.

These reports and those received at previous Audit and Risk Committee meetings completed the Internal Audit plan for 2021/22. 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 "partial assurance with improvement required". This is a deterioration from the level of assurance given in 2020/21 and is a result of the accumulation of a small number of issues (often arising from Covid related pressures) coming to the fore during 2021/22.

2022/23 Internal Audit Plan

The Committee agreed the final plan for 2022/23 following discussion with management. The Committee noted the Urgent Care audit paused during 2021/22 will be completed during 2022/23

2.3 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.