

**NHS 24
20 JUNE 2024
BOARD MEETING
ITEM NO 12.3
FOR ASSURANCE**

KEY POINTS OF THE AUDIT AND RISK COMMITTEE HELD ON 6 JUNE 2024

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 6 June 2024.

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 6 June 2024 at Lumina Board Room, Hillington, Glasgow.

2. Recommendation

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

2.1 2023/24 External Audit Annual Report: Deloitte

The Committee reviewed and discussed the External Audit Annual Report noting Deloitte will issue an unmodified opinion for financial year 2023/24, which is in line with previous year's unmodified opinions. NHS 24 received positive feedback and a green RAG rating in the auditor's judgement for the majority of areas covered, with an amber rating in relation to quality of the draft accounts as a result of the national delay in pension information being provided, and the requirement to reclassify two areas of expenditure.

2.2 Internal Audit

2023/24 Internal Audit Annual Report and Opinion

The Committee considered internal audit reports on Financial Management and Reporting and Clinical Workforce Staffing Levels. These reports and those received at previous Audit and Risk Committee meetings concluded the Internal Audit plan for 2023/24. 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". This is the highest level of assurance that can be given.

2024/25 Internal Audit Plan

The Committee agreed the final plan for 2024/25 virtually by Committee members on 26 March 2024. The report was presented to this meeting for homologation.

2.3 2023/24 Statutory Annual Report and Accounts

The Committee received a number of annual reports, including those from the other governance committees, Information Governance and Security, Procurement, Risk Management 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 minor amendments to the Annual Report section, the Annual Report and Accounts are approved by the NHS 24 Board at the June Board meeting.

2.4 Counter Fraud Standards

The Committee received an update on actions for the NHS 24 self-assessment against nationally adopted Counter Fraud Standards. NHS 24 currently fully meets 7 and partially meets 5 standards. Regular updates on implementation will be presented at future meetings. Gordon Young from Counter Fraud Services will be attending the meeting in August.

2.5 Financial Assurance

The 2024/25 finance plan was approved by the Board in April 2024 and contained a number of risks in terms of delivery. The Committee received a paper which presented updates against each of these risks to provide the committee with assurance that risks are being considered and mitigated.

2.6 Scottish Government Circulars

Mr Gebbie noted that Board Members receive the publications list on a monthly basis. If any Board Member feels that a publication requires further discussion, they should raise this with the relevant Committee Chair and secretariat. Ms Gillie confirmed these are currently reviewed for relevance to Audit and Risk Committee.