

NHS Ayrshire & Arran



Meeting:	Ayrshire and Arran NHS Board
Meeting date:	Monday 14 August 2023
Title:	Audit and Risk Committee meeting on 21 June 2023 report to NHS Board
Responsible Director:	Derek Lindsay – Director of Finance
Report Author:	Jean Ford, Non-Executive Director/Committee Chair

1. Purpose

This is presented to the Board for: Discussion.

This paper relates to: Local policy to ensure good governance practice in reporting from board committees

This aligns to the NHS Scotland quality ambitions of Safe, Effective and Person Centred. Good governance practice supports the effective delivery of services across the organisation.

2. Report summary

2.1 Situation

This report provides information to Board Members on key items discussed within the Governance Committee's remit, in order to provide assurance to the Board that those matters have been identified and are being addressed, where required.

2.2 Background

The Board Model Standing Orders advises that Board meeting papers will include the minutes of committee meetings which the relevant committee has approved. To ensure that there is no delay in reporting from committees this paper provides a timely update on key items from committees.

2.3 Assessment

Key items agreed by Committee are noted below.

- An advisory report covering Cyber Security and Resilience was received together with an Audit report on Delayed Discharges and Performance Indicators. The latter was rated "Partial Assurance with Improvement Required", and actions/recommendations from both report are now being addressed. These reports completed the 2022/23 Internal Audit Plan and the tenure of Grant

Thornton as the Board's Internal Auditor. From 2023/24, internal audit services will be provided by Azets. Discussion took place on the audit follow up and reporting processes going forward.

- Service audits were conducted by KPMG on IT services and Practitioner services provided by National Services Scotland. A clean audit has been reported for 2022/23 for both areas with a few exceptions highlighted within.
- The committee were presented with the governance statement and supporting letters to provide assurance that the control environment and systems of internal control were considered adequate in respect of the financial year 2022/23.
- The committee received the annual accounts for 2022/23. It was noted that the Board achieved its financial target in 2022/23, through receiving additional support from Scottish Government of £25.4 million.

The 2022/23 Annual Audit Report was received and discussed. A clean, unmodified audit opinion was received in respect of the accounts.

- The Audit and Risk Committee approved submission of the annual audit assurance statement to the NHS Board in respect of the audit work conducted including the annual external audit report, and reviewing internal controls in place throughout the financial year to allow approval of the annual accounts.

2.4 Recommendation

The Board is asked to be aware of and discuss the key items highlighted and receive assurance that issues are being addressed, where required.