

NHS Greater Glasgow and Clyde	Paper No. 23/60
Paper Title	Standing Committee Chair's Board Report
Meeting:	NHSGGC Board Meeting
Date of Meeting:	29 August 2023
Purpose of Paper:	For Assurance
Classification:	Board Official
Name of Reporting Committee	Audit and Risk Committee
Date of Reporting Committee	27 June 2023
Committee Chairperson	Ms Michelle Wailes

1. Purpose of Paper

The purpose of this paper is to: inform the NHS Board on key items of discussion at the NHSGGC Audit and Risk Committee.

2. Recommendation

The Board is asked to note the key items of discussion at the recent meeting of the Audit and Risk Committee on 27 June 2023 as set out below and seek further assurance as required.

3. Key Items of Discussion

3.1 2022/23 Annual Consolidated Accounts

- The Committee noted that agreement had been reached on the accounting treatment for the £103M SLA Accrual Activity. The Committee were assured that all necessary adjustments had been made and that Board funding was not impacted.
- The Committee were assured by the update.

3.2 2022/23 Audit Report from Ernst & Young

- The Committee noted the intention of an unqualified opinion.
- The Committee were advised following the draft report previously presented, two additional recommendations regarding the Accruals and Remuneration Report, had been agreed with management.
- The Committee were assured to note the proposal of an unqualified opinion.
- The Committee considered the Annual Report and Accounts (ARA), the Letter of Representation and the External Audit Report and were content to endorse the ARA for onwards approval at the reconvened Board Meeting.

4. Issues for referral to other Standing Committees or escalation to the NHS Board

The Committee agreed to recommend the annual accounts to the Board for approval and signing.

5. Date of Next Meeting

The next meeting of the Audit and Risk Committee will take place on 12 September 2023.