

## NHS GREATER GLASGOW AND CLYDE

### Minutes of the Meeting of the Reconvened Audit and Risk Committee held on Tuesday, 27 June 2023 at 13:45 via Microsoft Teams

#### PRESENT

Ms Michelle Wailes (in the Chair)

Ms Jacqueline Forbes	Cllr Michelle McGinty
Ms Margaret Kerr (Vice Chair)	Rona Sweeney
Cllr Martin McCluskey	Mr Charles Vincent

#### IN ATTENDANCE

Ms Lesley Aird	Assistant Director of Finance - Financial Services
Ms Kim Donald	Corporate Services Manager – Governance
Mrs Jane Grant	Chief Executive
Mr Rob Jones	External Auditor, Ernst & Young
Mr Colin Neil	Director of Finance
Mr Steven Reid	External Auditor, Ernst & Young
Mr Michael Shiels	Head of Financial Services
Ms Elaine Vanhegan	Director of Corporate Services and Governance
Ms Rachael Weir	Internal Auditor, Azets
Ms Rachel Wynne	External Auditor, Ernst & Young
Ms Elizabeth Young	Internal Auditor, Azets

			Action
<b>47.</b>	<b>Welcome and Apologies</b>		
	The Chair thanked the Committee for accommodating the additional meeting to finalise and approve the annual accounts.  Apologies were received from Mr Alan Cowan.		

			<b>Action</b>
<b>48.</b>	<b>Annual Audit and Consolidated Accounts for 2022/23</b>		
	<b>a) 2022/23 Annual Consolidated Accounts</b>		
	<p>The Committee considered the 2022/23 Annual Consolidated Accounts [Paper No. 23/36] presented by Mr Colin Neil, Director of Finance.</p> <p>Mr Neil confirmed necessary amendments had been made to the accounts to reflect areas discussed at the previous meeting, including updating the remuneration report and reclassifying the laboratories income information which had now been rectified.</p> <p>The Committee noted that information flows with the Scottish Public Pensions Agency (SPPA) had been challenging and as a result a couple of pension queries were still included in the list of outstanding actions. Mr Neil assured members that internal controls would be reviewed to mitigate future issues of this nature.</p> <p>With regards to the Service Level Agreement (SLA) Activity Accrual, Mr Neil noted that an agreed conclusion had been reached. Mr Neil confirmed that the £103M would be adjusted.</p> <p>Mr Neil assured Members that he had been in communication with colleagues at Scottish Government who had confirmed that the relevant funding would be available to NHSGGC in future years.</p> <p>As a result of the issues faced, Mr Neil was engaging with Director of Finance colleagues, the Scottish Government and the Technical Accounts Group to review the position in respect of the SLAs for 2023/24, noting the requirement for consistency in treatment moving forward.</p> <p><b><u>APPROVED</u></b></p>		
	<b>b) 2022/23 Annual Audit Report from Ernst &amp; Young</b>		
	<p>The Committee considered the 2022/23 Annual Audit Report from Ernst &amp; Young [Paper No. 23/36] presented by Mr Stephen Reid, EY.</p> <p>Mr Reid confirmed that, following approval of the financial statement, an unqualified opinion would be issued. He noted that two recommendations had been added to the report surrounding accruals and the remuneration report.</p>		

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			<b>Action</b>
	<p>The Committee were assured that the audit work was substantially complete and was now going through the final verification processes. Mr Reid expressed his gratitude to the management team for their collaboration in working through significant challenges.</p> <p>With regards to in year funding being returned to the Scottish Government, Mr Neil assured Members that there was no indication this issue would impact on any future allocations.</p> <p>The Committee thanked Mr Neil, Ms Aird, Ms McEwan, EY and Finance colleagues for their hard work in finalising the accounts during this challenging period. The Committee were assured by the accounts and endorsed these for onwards approval at the reconvened Board Meeting.</p> <p><b><u>NOTED</u></b></p>		
<b>49.</b>	<b>Date and Time of Next Scheduled Meeting</b>		
	The next meeting would be held on Tuesday 12 September 2023 at 9.30 am, via MS Teams.		