Greater Glasgow and Clyde NHS Board

Board
Tuesday 24 June 2008

Director of Finance **Board Paper No. 08/25**

STATEMENT OF ACCOUNTS FOR 2007/08

RECOMMENDATIONS:

The NHS Board is asked to:

1. adopt, and approve for submission to the Scottish Government Health Directorates, the Statement of Accounts for the financial year ended 31 March 2008.

2. authorise:

   (i) the Chief Executive to sign the Directors' Report;

   (ii) the Chairman and Director of Finance to sign the Statement of Heath Board Members' responsibilities in respect of the Accounts;

   (iii) the Chief Executive to sign the Statement of Internal Control in respect of the Accounts;

   (iv) the Chief Executive and Director of Finance to sign the Balance Sheet.

BACKGROUND

The External Auditors have completed their audit of the Accounts and have issued to the Audit Committee their "Report to Those Charged with Governance" which confirms that their audit certificate on the financial statements for the year ended 31 March 2008 will be unqualified in respect of their true and fair opinion, and in respect of their regularity opinion.

The Audit Committee considered the Statement of Accounts 2007/08 in draft form at its meeting on 10 June 2008. This meeting focussed principally on the narrative elements of the accounts – the Directors' Report, Statements of Responsibility and the Statement on Internal Control and it was agreed that these were appropriate for inclusion in the Statement of Accounts subject to any final changes agreed with Audit Scotland.

The final Draft Statement of Accounts 2007/08 is being considered by the Audit Committee at the meeting scheduled to take place immediately before this meeting of the Board.