

**NHS 24  
BOARD MEETING**

**02 MARCH 2023  
ITEM NO 12.3  
FOR ASSURANCE**

**KEY POINTS OF THE AUDIT AND RISK COMMITTEE HELD  
ON 23 FEBRUARY 2023**

<b>Executive Sponsor:</b>	Ms Carol Gillie, Committee Chair
<b>Lead Officer/Author:</b>	Ms Yvonne Kerr, Executive Assistant,
<b>Action Required</b>	The Board is asked to note the key points for assurance from the Audit and Risk Committee meeting held on 23 February 2023.

**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 23 February 2023.

**2. Recommendation**

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

**2.1 Audit**

The Committee considered the update on the Internal Audit Plan Progress Report 2022/23 and welcomed reports on Governance and Cyber Resilience and Recovery. Due to the risk associated with Cyber security the Committee have requested that the Performance and Planning Committee review the internal audit report in depth with a view to providing assurance that all recommendations have been fully considered and implemented. The Committee noted the remaining two internal audits from this year’s plan, Health and Safety Risk Assessments and Leadership, Culture and Management Decision Making, will be presented at the June 2023 meeting.

The Committee were assured with the improving progress on audit actions since the introduction of the Internal Audit Recommendations Tracker process that is now in place.

The tendering process for the Internal Audit Contract from 2023 is now complete. David Eardley from the successful bidder Azets was in attendance at the meeting and presented a draft Internal Audit Plan for 2023/24 which subject to minor changes will be circulated virtually for approval before the end of March.

Deloitte were formally appointed as External Auditors and attended the meeting. The External Audit Plan for 2022/23 will be circulated virtually for comment and sign off before the 31<sup>st</sup> March 2023.

## **2.2 Risk Management**

The Committee considered the Corporate Risk Register, Strategic Risk Register and the Self-Assessment Plan. It was assured with ongoing work and progress on risk management across the organisation. It also reviewed the organisation's risk appetite, and it has agreed to continue to do so every 6 months for the foreseeable future.

## **2.3 Corporate Governance Framework**

Following the publication of the second addition of the Blueprint for Good Governance the Committee considered the content with the Corporate Governance Framework approved by the Board on 8 December 2022. It was agreed there were no material changes required to the Framework and that any amendments noted are included in the next annual review of the Corporate Governance Framework in December 2023. The reporting of legal claims at governance committees and the timeline for publication of Board papers will be reviewed in the interim.

## **2.4 Annual Accounts: Timetable and Process**

The Committee noted a change in the process and timeline for the production of the 2022/23 Annual Accounts and Annual Report following feedback from 2021/22. This will lead to the earlier production of the narrative and will enable members to have more timely involvement in the process.