

**NHS 24
BOARD MEETING**

**18 JUNE 2020
ITEM NO 12.3
FOR ASSURANCE**

**KEY POINTS OF THE AUDIT & RISK COMMITTEE HELD
ON 4 JUNE 2020**

Executive Sponsor:	Mr Albert Tait
Lead Officer/Author:	Executive Assistant
Action Required	The Board is asked to note the key points for assurance from the Audit & Risk Committee meeting held on 4 June 2020.

1. Purpose of the report

This report provides the NHS 24 Board with an update on key issues arising from the Audit & Risk Committee meeting held on 4 June 2020.

2. Recommendation

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

2.1 Internal Audit

The Committee welcomed the reports from Internal Audit and agreed early reviews identified in 2020/21 were Governance, Standing Financial Instructions and Scheme of Delegation and Financial Controls.

A number of reviews were paused due to Covid 19 pandemic and the Committee recognises that more time is required to reflect to ensure flexibility and recognise organisation is still in a period of transition. The revised plan will be presented to the next Committee in August for approval. In relation to reports presented, the Committee is referring the Cyber Security Report to the Planning and Performance Committee for a more detailed discussion. The Committee noted the audit recommendations presented and are assured these are being addressed. The draft Internal Audit Annual Opinion for 2019/20 gave a "reasonable assurance" level finding, which is the second highest level of opinion.

2.2 Risk Management

The Committee considered and discussed all risks on the Risk Register. Assurance was provided that all risks are being managed and requested RPND/036117 and RPND/036114 are referred to the Planning and Performance Committee for further discussion. The Committee recognise time constraints during Covid 19 pandemic and note the Risk Management Strategy has yet to be prepared.

2.3 Annual Accounts Preparation

The Committee noted the revised timelines for Annual Accounts and Annual Report submission to Scottish Government. The Committee are assured in the preparation of reports and noting it is anticipated these will be submitted before the deadline in September 2020.

2.4 Connect Programme Update

The Committee welcomed the update on the development of the Outline Business Case which will be presented to the June Board meeting for approval. The Committee are assured that a robust approach had been taken for the appraisal of the options. It was noted that strengthened governance arrangements had been established to enable significant progress in the period since April 2020 with the Leadership Group and the Technical Assurance Group being established.