

**NHS 24
BOARD MEETING**

**29 FEBRUARY 2024
ITEM NO 11.3
FOR ASSURANCE**

**KEY POINTS OF THE AUDIT AND RISK COMMITTEE HELD
ON 15 FEBRUARY 2024**

Executive Sponsor:	Ms Carol Gillie, Committee Chair
Lead Officer/Author:	Ms Yvonne Kerr, Executive Assistant
Action Required	The Board is asked to note the key points for assurance from the Audit and Risk Committee meeting held on 15 February 2024.

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 15 February 2024.

2. Recommendation

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

2.1 Audit

Deloitte, NHS 24's appointed external auditor, presented the External Audit Plan for 2023/24. The plan considered the key areas of focus taking into account the risks NHS 24 faces and the level of materiality as well as a timeline for completion of the audit and the production of the annual report.

The Committee considered the update on the Internal Audit Plan Progress Report 2023/24 and noted reports on Frontline IT Applications and Primary Care Pathways and Resilience. Fieldwork is complete for the following audits: Financial Management and Reporting, and Clinical Workforce Staffing Levels both of which will be presented to the June meeting. Internal Audit remain on track to deliver the plan in line with the agreed timetable.

The Committee considered the Draft Internal Audit Plan 2024/25 and offered comments. The final draft will be circulated virtually before the end of March for approval and be homologated at the June meeting.

The Committee members were assured that good progress continues to be made on all audit recommendations.

2.2 Risk Management

The Committee considered the Corporate Risk Register, Strategic Risk Register and Risk Appetite. It was assured with ongoing work and progress on risk management across the organisation. It also reviewed the organisation's risk appetite and recommended to do so on an annual basis going forward, subject to Board approval, with the caveat that any significant changes would be reviewed out with the annual cycle.

2.3 Digital Maturity Assessment

The Committee noted that following an assessment led by the Scottish Government appointed assessors, NHS 24 was found to be an outlier in a positive way and an exemplar in a number of areas. During the assessment process, NHS 24 was praised highly for its approach to planning and executing Disaster Recovery tests.

2.4 Counter Fraud Services

The Committee was asked to note the good progress made to date in NHS24 in respect of the 12 nationally agreed Functional Standards which NHS Scotland is working to have in place in the next 2 to 3 years. It also considered the recently launched NHS Scotland Counter Fraud Strategy which Counter Fraud Services in conjunction with Health Boards will take forward.

2.5 Financial Assurance

As detailed in a number of papers presented by the Director of Finance Committee members recognised the challenging financial climate, however, took assurance that risks were being mitigated where possible and that the organisation remained on track to deliver its financial targets this year and address the financial challenges it is facing going forward.