

NHS 24

**APPROVED Minutes of the Meeting of the
NHS 24 Audit and Risk Committee
held on Thursday 5 June 2025 at 10am
Boardroom, Lumina Building**

PRESENT

Ms Carol Gillie (in the Chair)
Mr Martin Togneri
Mr David Howe
Ms Amina Khan (Teams)

IN ATTENDANCE

Dr Martin Cheyne
Mr Jim Miller (Teams)
Mr John Gebbie
Ms Steph Phillips
Dr Jacqui Hepburn
Ms Joanne Edwards
Mr Damien Snedden
Ms Rachael Weir
Ms Nicola Wright
Ms Geraldine Mathew
Ms Yvonne Kerr
Ms Rebbecca McConnachie
Mr Andrew Moore
Ms Linda Robertson
Mr Sanny Gibson
Mr Bob Benson (Observer) (Teams)
Mr Neil Logan
Mr David Connolly

1. WELCOME, APOLOGIES AND INTRODUCTIONS

Ms Gillie welcomed members and attendees to the meeting. Ms Gillie welcomed Mr Bob Benson attending as an observer.

Apologies were intimated on behalf of Ms Ann-Marie Gallacher, Ms Mary-Jane Mitchell and Mr David Eardley.

NOTED

2. DECLARATIONS OF INTEREST

The Chair invited members to declare any interests in any of the items being discussed. There were no declarations made.

NOTED

3. MINUTES OF PREVIOUS MEETING OF 13 FEBRUARY 2025

The Committee considered the minute of the previous meeting held on 13 February 2025. The Committee were content to approve this as a complete and accurate record.

APPROVED

4. MATTERS ARISING

4.1 Rolling Actions Log

The Committee approved the log and agreed all actions recommended for closure can be removed from the action log.

NOTED

5. EXTERNAL AUDIT

5.1 External Audit Plan 2024/25

Ms Wright presented the External Audit Annual Report to the Committee noting key highlights.

It was noted that the Performance Report and Accountability Report comply with the statutory guidance and proper practice and are consistent with the Annual Report and Accounts.

Ms. Wright confirmed that, pending the completion of the outstanding matters outlined on page 5 of the report, the expectation had been to issue an unmodified audit report. However, after the report was uploaded, additional issues which may impact significantly on the annual accounts were identified that need to be discussed in more detail and worked through. Dr. Cheyne expressed concern regarding the timing of these adjustments. Deloitte agreed to collaborate with NHS 24 in the coming days to finalise the report.

Ms McConnachie provided an overview of the report.

Any further comments/amendments to the report will be updated prior to submission to the Board meeting on 19 June.

Ms Gille requested that the updated report be circulated to Committee members prior to the Board meeting. It was also agreed that an Extraordinary Meeting would be arranged before Board papers are published should it be required.

ACTION:

Updated report to be circulated to Committee Members prior to upload: Ms Wright
Extraordinary Meeting to be arranged in the event it is required: Ms Kerr

The Committee noted the report for assurance.

Post Meeting Note - 14 August 2025:

The Audit and Risk Committee subsequently held an Extraordinary Meeting on 16 June to discuss with the Auditor, a technical query which had arisen regarding the accounting treatment of the Digital Transformation Programme. The Annual Report and Accounts and the External Audit Annual Report were updated to reflect the outcome of the discussion, and these were presented to the Board at its meeting on the 19 June 2025.

6. INTERNAL AUDIT

6.1 Internal Audit Plan 2025/26

Ms Weir presented the Audit Plan to the Committee for approval.

The draft plan was presented to Audit and Risk Committee in February 2025 with no further comments received. It was noted the Internal Audit Charter was fully refreshed to align with the new Global internal Audit Standards.

The Committee were content and approved the plan for 2025/26.

6.2 Internal Audit Reports

6.2.1 Patient Experience Audit

Ms Weir presented the Patient Experience Audit to the Committee noting key highlights.

Ms Weir noted that NHS 24 has generally robust systems in place with regards to patient experience, underpinned by a wide range of mechanisms for patients to provide feedback on their experience. It was noted there was consistent application of the NHS 24 Complaints Handling Procedure ensuring a fair and consistent review of patient complaints. The report has been rated as Minor Improvement Required with seven minor improvement actions identified. It was noted on page 9 some information appeared to be missing. Ms Weir confirmed this was a formatting error and would be rectified.

It was agreed the audit would be referred to the Clinical Governance Committee for further discussion.

ACTION:

Amendment to Page 9 to show owner of management action. Ms Weir
Patient Experience Audit to be submitted to Clinical Governance Committee. Ms Kerr

The Committee noted the report for assurance.

6.2.2 Staff Training and Development Audit

Ms Weir presented the Staff Training and Development Audit to the Committee noting key highlights.

Ms Weir confirmed NHS 24 has undertaken substantial work to help ensure that it meets both internal performance targets and the Health and Care (Staffing) (Scotland) Act 2019 in respect of staff training and development. It was confirmed there are robust controls in place in regard to staff training and development, with essential learning across different categories of staff clearly set out and consistently communicated to staff. The report has been rated as Effective, with no improvement actions identified.

ACTION:

Staff Training and Development Audit to be submitted to the Staff Governance Committee, Ms Kerr

The Committee noted the report for assurance.

6.3 Internal Audit Annual Report 2024/25

Ms Weir presented the Internal Audit Annual Report to the Committee noting key highlights.

Ms Weir confirmed the overall opinion for the 2024/25 financial year is based on the scope of reviews undertaken and the sample tests completed during the period. The programme of work undertaken and evidence gathered is compliant with the Global Internal Audit Standards and is sufficient to provide senior management with appropriate assurance from the work of internal audit. The audit opinion is that NHS 24 has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives. Reasonable assurance is the highest level that can be given. Dr Cheyne noted the work undertaken by colleagues at NHS 24 to ensure robust systems and processes are in place and to complete audit actions.

The Committee noted the report for assurance.

6.4 Internal Audit Follow Up Report

Ms Weir presented the Follow Up Report to the Committee noting key highlights.

Ms Weir advised of the excellent progress made this quarter in implementing audit recommendations. Sufficient evidence was submitted by management to close all three open actions on the audit recommendations tracker as at May 2025. No further actions have been added therefore it was confirmed there are no open actions.

The Committee noted the report for assurance.

6.5 Internal Audit Plan Progress Report 2025/26

Ms Weir presented the report to the Committee.

The Committee noted the Patient Experience and Staff Training and Development Audits have been completed and discussed at today's meeting. This concludes the audit plan for 2024/25. Ms Weir confirmed scope, and timing has been agreed for PMO Review: Digital Transformation Programme and Implementation Management audits that will be submitted in August and November respectively.

The Committee noted the report for assurance.

6.6 Internal Audit Performance Review 2024/25

Mr Gebbie presented the paper to the Committee noting key highlights.

Following the 2024/25 Audit and Risk Effectiveness Review carried out in July 2024 there was an action to formalise management view of the auditor's performance on an annual basis. Mr Gebbie noted that a survey was completed by six participants covering seven audit areas. The returns provided a response rate of 100% with an average rating of 9.13 out of 10. The minor recommendations in the paper have been shared with Azets to consider.

The review will be completed annually to enhance the alignment of the audit process, improve governance processes and increase accountability. Mr Gebbie advised that feedback on the quality of the questions was welcomed. Ms Gillie noted this was a welcome addition to the assurance process and asked any actions arising from the review are followed up jointly.

ACTION:

Internal Audit Performance Review to be added to the Committee's Workplan, Ms Kerr

The Committee noted the report for assurance.

7. ANNUAL GOVERNANCE COMMITTEE REPORTS

7.1 Audit and Risk Committee Annual Report 2024/25

Ms Gillie presented the Annual Report to the Committee and opened the discussion.

Ms Gillie noted the summary of activities in 2024/25 and is content that Audit and Risk Committee has fulfilled their remit for the Board.

The Committee approved the Annual Report.

7.2 Planning and Performance Annual Report 2024/25

Mr Howe presented the Annual Report to the Committee and opened the discussion.

Mr Howe noted the summary of activities in 2024/25, and the broad spectrum of topics aligned with the Committee. Mr Howe is content that the Committee has fulfilled their remit for the Board.

The Committee noted the report for assurance.

7.3 Clinical Governance Committee Annual Report 2024/25

Mr Togneri presented the Annual Report to the Committee and opened the discussion.

Mr Togneri noted the summary of activities for 2024/25 and is content that the Committee has fulfilled their remit for the Board.

The Committee noted the report for assurance.

7.4 Staff Governance Committee Annual Report 2024/25

Dr Hepburn presented the Annual Report to the Committee and opened the discussion.

Dr Hepburn noted the wide range of areas under staff governance that are aligned with the Workforce Strategy and Plan. Dr Hepburn is content that the Committee has fulfilled their remit for the Board.

The Committee noted the report for assurance.

7.5 Integrated Governance Committee Annual Report 2024/25

Dr Cheyne presented the Annual Report to the Committee and opened the discussion.

Dr Cheyne noted the summary of activities in 2024/25 and is content that the Committee fulfilled their remit to the Board.

The Committee noted the report for assurance.

8. NATIONAL SERVICE AUDIT REPORTS

8.1 NSI Audit Report/Financial Systems Annual Report 2024/25

Mr Gebbie presented the report to the Committee noting key highlights.

Mr Gebbie confirmed NHS Ayrshire & Arran provide third party assurance to Boards for the services they deliver on behalf of NHS Scotland Boards. . The most appropriate way of providing these assurances is through the appointment of service auditors to undertake third party service audit reviews and report on the findings.

A clean opinion has been presented, with no critical or significant findings on the NSI Services delivered by NHS Ayrshire & Arran on behalf of NHS 24 and other Boards. BDO opinion includes “reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period from 1 April 2024 to 31 March 2025”.

It was noted there is a process in place with NHS Ayrshire & Arran who provide statistics on their performance against agreed target levels on a quarterly basis to all Boards including NHS 24.

The Committee noted the report for assurance.

9. GOVERNANCE STATEMENTS

9.1 Assurance from the Chief Executive

Mr Miller presented the report to the Committee.

It is a legal requirement for the Chief Executive, as Accountable Officer, to prepare a Governance Statement. As Accountable Officer, he must maintain an effective internal control system to ensure compliance with policies and the achievement of the organisation's objectives, including those set by Scottish Ministers. He is also responsible for safeguarding public funds and assets, ensuring prudent and economical administration, and efficient and effective use of resources.

The draft NHS 24 Governance Statement is included in the Annual Report and Accounts and takes account of all the sections included in the Scottish Government guidance.

Assurance is received through various levels of internal control. Executive Directors each provided a certificate of assurance specific to their area. These have been developed and informed by operational activity as well as reflecting NHS 24's capacity to identify, describe, manage, and mitigate risk.

NHS 24 risk management processes form another layer of internal control assurance. Additionally, assurance is provided by our internal governance and committee structure, operating in line with the Blueprint for Good Governance

The assurance framework alongside the Integrated Governance approach enables Mr Miller as accountable officer to provide this statement for the period 2024/25.

Mr Togneri noted that Vice Chair's of Committees were included within the report however not included for Clinical Governance Committee and requested that this was included. Ms Gillie also noted that Planning and Performance Committee was not included and agreed that although this was not a statutory committee that this would be rectified.

ACTION:

**Vice Chair of Clinical Governance Committee to be included. Mr Gebbie
Planning and Performance Committee details to be included along with the other Committees. Mr Gebbie.**

The Committee noted the report for assurance.

9.1.1 Executive Directors Annual Certificates of Assurance

Mr Miller presented the Certificates of Assurance to the Committee.

The Committee noted the Certificates for assurance.

10. DRAFT STATUTORY ANNUAL REPORT AND ACCOUNTS

10.1 Draft Annual Report and Accounts 2024/25

Ms Gillie noted the report had been sighted early by the Committee and was circulated to all Board members to allow them to comment. The comments and how they were progressed with included in the covering paper. The Annual Report and Accounts were also discussed at the Board Workshop on the 29th May 2025.

Mr Gebbie advised the Annual Accounts is a statutory obligation for all NHS Boards showing stewardship of resources received and the financial performance in the use of those resources.

Mr. Gebbie observed that certain comments, as mentioned earlier, are still under discussion and any changes will be highlighted for members in any updated report. The Committee commended the report's

quality and expressed their gratitude to all colleagues involved in preparing the Annual Report and Accounts.

It was acknowledged that some modifications are yet to be implemented before the presentation to the Board. The final version will be disseminated to Committee members prior to the Board meeting. Additionally, it was noted that although too late for this year, the placement of the performance table and the inclusion of RAG status for performance will be addressed for next year.

ACTION:

Performance table to be shown earlier and RAG status for performance to be included within the 2025/26 report. Mr Gebbie

The report may be subject to further changes but based on the report and accounts presented today the Committee agreed to recommend the Annual Report and Annual Accounts are approved by the Board.

11. ANNUAL REPORTS

11.1 Information Governance and Security Annual Report 2024/25

Mr. Gibson presented the report to the Committee noting key highlights.

The report provides an overview of the key areas of activity for 2024/25 for the Information Governance and Security Team in ensuring compliance with all legislative requirements. Included in the report are a number of key points including:

- The Increase across the year in Freedom of Information and Data Subject Access Requests.
- The increase in information and cyber security activity including exercises and a Board workshop.
- The improvement on the Network and Information Systems Regulations assessment and the certification to Cyber Essentials.

Mr. Gibson noted that the measures implemented during 2024/25 concerning FOIs are already showing a decrease in the number of requests received. It was agreed that the Defender for Endpoint Score should be included in the Information Security Section.

ACTION:

Defender for Endpoint Score to be included in the report. Mr Gibson

The Committee noted the report for assurance.

11.2 Procurement Annual Report 2024/25

Mr Snedden presented the report to the Committee noting key highlights.

This report is submitted annually to SGHSCD to advise on regulated procurement and the report is for the financial year 2024/25. In addition to detailing previous regulated procurements, there is a requirement to provide information on any future requirements within the next 24 months. Whilst the report is based on known requirements, these may change over this period dependent on funding and service requirements. Mr Gebbie noted an updated paper was presented to the Committee as it included progress against the Strategy.

Ms Gillie asked for clarification on the figures within section 8. Mr Snedden advised these will be confirmed before the Board meeting.

An updated Procurement Strategy was last presented to the August 2024 Planning and Performance Committee for formal approval prior to publication.

ACTION:

Figures within Section 8 of the report to be confirmed before Board meeting. Mr Snedden.

The Committee noted the report for assurance.

11.3 Risk Management Annual Report 2024/25

Mr Gebbie presented the Annual Report to the Committee and opened discussion.

Mr Gebbie noted the purpose of the report is to:

- Summarise the key activities and achievements relating to risk management undertaken between 1 April 2024 and 31 March 2025.
- Highlight the progress on the development and maturity of our risk management arrangements.
- Outline the risk management objectives for the coming year.

The Committee agreed this, and the previous two reports demonstrated the good work that is taking Place across the organisation.

The Committee noted the report for assurance.

12. RISK MANAGEMENT

12.1 Risk Management Update

Mr Gebbie presented the Risk Register to the Committee.

Mr Gebbie noted the Risk Register has been reviewed several times in the last few months. Since previously presented to the Committee in February 2025, the key changes are as follows:

- There are currently 35 corporate risks in total (15 scoring 10 and above), compared with 28 (5 scoring 10 and above) reported to the previous meeting on 13 February 2025.
- 18 new risks have been identified.
- 11 risks have been closed.
- 2 risks have reduced in score.
- 1 new risk has increased in score since being raised.

It is anticipated that a number of the financial risks will reduce in the near future as the financial position becomes clearer. Of the nine risks with target dates in Q4 2024/25, 8 were closed in line or ahead of their target date. Following presentation to this Committee, subject to any feedback, the Corporate Risk Register will be presented to the Board meeting on 19 June 2025.

Mr Togneri queried why Clinical Governance Committee was the secondary committee for RI-0022466. Ms Gillie asked for clarification on RI-0022464 (for consistency with other finance risks) and RI-0013952 (for consistency throughout the paper). Ms Robertson/Mr Gebbie agreed to look at this outwith the meeting.

ACTION:

Secondary Committee to be reviewed for RI-0022466: Ms Robertson

Review to ensure consistency for risk RI-0022464 and RI-0013952: Ms Robertson/Mr Gebbie

The Committee noted the report for assurance.

12.2 Risk SBAR Breathing Space

Mr Moore presented the SBAR to the Committee.

The Committee noted the paper from the meeting held on 13 February 2025 to address residual concerns regarding the provision of the Breathing Space Service that were raised at Clinical Governance

Committee on 6 February 2025. The paper updated the committee that further discussions had provided assurance, concerns had been addressed, and it was agreed risks are managed effectively.

The Committee noted the report for assurance.

13. CORPORATE GOVERNANCE

13.1 Corporate Governance Activity Report Q4 (January to March)

Mr Gebbie presented the report to the Committee.

It was noted since the last Audit Committee there had been no variation of contract. Six new contracts were awarded and there were no Service Level Agreements processed since the Q3 report. There have been three offers of gifts and hospitality recorded since the last meeting. There has been one new waiver and three extensions since the last quarter. Legal claims have increased, and Mr Gebbie noted this would be picked up and discussed at the August Board Meeting. NHS 24 Endowment Funds are now set up with funds deposited.

The Committee noted the report for assurance.

13.2 Financial Assurance Summary Report

Mr Gebbie presented the report to the Committee noting key highlights.

Mr Gebbie noted that the 2025/26 Finance Plan was approved by the Board in April 2025 and contained a number of risks in terms of delivery. The plan is on track in terms of meeting our financial obligations in year and mitigations are in place to combat risks.

The Committee noted the report for assurance.

14. WORKPLAN

14.1 Audit and Risk Committee Workplan 2025/26

The Audit and Risk Committee were asked to approve the 2025/26 Committee Workplan noting that this will continue to be developed throughout the year and consider any items which should be added to the Workplan. This will include Deep Dives identified from the Self Effectiveness Review that was completed in July. The Audit Scotland Report: NHS in Scotland – Spotlight on Governance was published on 28 May 2025. This will be added to the August meeting agenda.

ACTION:

Workplan to be updated with Audit Scotland Report. Ms Kerr

The Committee approved the Workplan for 2025/26.

15. COMMITTEE EFFECTIVENESS

15.1 Audit Committee Effectiveness Review: Action Plan Update

Ms Mathew presented the Effectiveness Review Action Plan to the Committee.

The Committee Self Effectiveness Survey Action Plan was presented to the Committee at its meeting on 21 November 2024. Following the November 2024 Committee meeting, Committee members then held a private session. During this meeting, members deliberated on any further activities, training, and other actions that could be undertaken as part of the Action Plan to enhance the Committee's effectiveness and governance processes.

The Committee were asked to note the updated Action Plan and progress made in respect of improvement activities and confirm completion of the action plan for 2024/25. The next Committee Self-Effectiveness will be undertaken by the Committee in July 2025.

The Committee noted the update for assurance.

16. COMMITTEE BUSINESS

16.1 Integrated Governance: Key Points Arising

The Committee is assured that key points discussed at this meeting are referred and will be discussed at other Committees.

16.2 Agreed Committee Highlights to The Board

The Committee highlights will be produced after the meeting and sent to the Chair for approval prior to the Board Meeting due to be held on 19 June 2025.

17 ANY OTHER BUSINESS

17.1 Audit Committee Chair's Network: 22 April 2025

Ms Gillie attended the Audit Committee Chairs Network meeting on 22 April 2025. Ms Gillie provided an update on the following topics:

- Recognising and Responding to Early Warning Signs in Public Sector Bodies
- Capital Budgeting Based on Risk
- Audit Scotland Report: Public Service Reform for long term Financial Sustainability.

The Committee noted the update for assurance.

DATE OF NEXT SCHEDULED MEETING

The date of the next meeting of the Committee is Thursday 14 August at 10am, on Microsoft Teams.

18 PRIVATE MEETING OF THE AUDIT AND RISK COMMITTEE

A private meeting with the Internal Auditors, Azets was held with members of the Committee following the meeting.