

NHS 24

**Minutes of the Meeting of the
NHS 24 Audit and Risk Committee
held on Thursday 12 February 2026 at 10am
Microsoft Teams**

PRESENT

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

IN ATTENDANCE

Dr Martin Cheyne
Mr Jim Miller
Mr John Gebbie
Ms Ann-Marie Gallacher
Ms Steph Phillips
Dr Jacqui Hepburn
Mr Damien Snedden
Ms Rachael Weir
Ms Mary-Jane Mitchell
Ms Nicola Wright
Ms Geraldine Mathew
Ms Yvonne Kerr
Ms Linda Robertson
Ms Heather Boyle
Ms Rachel King

1. WELCOME, APOLOGIES AND INTRODUCTIONS

Ms Gillie welcomed members and attendees to the meeting including Ms Boyle from Azets for the Internal Audit section of the agenda. Miss Gillie noted that this will be Mr Togneri's last meeting as a Non-Executive Director and thanked him for his contributions over the last 8 years.

Apologies were intimated on behalf of Ms Joanne Edwards.

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 20 NOVEMBER 2025

The Committee considered the minute of the previous meeting held on 20 November 2025 and subject to a few minor amendments (item 7.1 legal claims and misspelling) were content to approve as an accurate record of proceedings.

ACTION:

Minor changes to the minutes to be updated before presented to February Board. Ms Kerr

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 2025/26

Ms Wright presented the Audit Plan to the Committee noting key highlights.

Ms Wright confirmed that the external audit plan for 2025-26, has been developed in collaboration with NHS 24 to ensure an effective audit and focuses on judgement areas such as accruals, liabilities, and the Digital Transformation Programme (DTP) accounting treatment, with an emphasis on early identification and challenge of significant judgements. The Committee discussed the complexities of the DTP accounting treatment, noting Deloitte and the finance team undertook extensive work last year and will continue to review this area during the interim audit this year.

Ms Gillie queried the impact of the interim testing approach. Ms Wright clarified that interim testing will not directly affect Audit and Risk Committee reporting unless significant issues are found, in which case escalation will occur; otherwise, reporting will follow the usual cycle.

Mr Howe raised the question of whether the Service Transformation Programme (STP) should be included in this year's audit plan. Mr Gebbie indicated that STP is in its infancy and would likely be prioritised for next year.

Some queries were raised about the long-term planning risk and the use of AI. Ms Wright assured the Committee that long term planning is a risk for the NHS as a whole and not specific to NHS 24. This is included in external audit plans due to the pressure on the NHS as the moment. The use of AI in the audit will develop in future years.

The timeline for audit work is completion before the Audit and Risk Committee in June 2026.

The Committee noted the report for assurance.

5.2 Reflection on Annual Accounts: Lessons Learned

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

It was noted that the audit for 2024/25 with the annual accounts received an unqualified opinion. There was an issue that surfaced late in the audit in relation to the accounting treatment of Digital Transformation Programme (DTP) expenditure. This required a moderate amount of work from NHS 24 and Deloitte, however the annual accounts were still completed and approved within the required

timescales. Minor improvements noted will be implemented for 2025/26, including reviewing the length of the performance report and presenting the performance information earlier.

The Committee noted the report for assurance.

6. INTERNAL AUDIT

Ms Weir introduced Ms King and Ms Boyle who would be presenting papers today.

6.1 Cyber Security & Resilience Internal Audit

Ms Boyle presented the internal audit report on Cyber Security Incident Readiness to the Committee, outlining the advisory findings for improvement, and gave assurance that these will be followed up through normal processes.

Ms Boyle clarified that the Cyber Incident Readiness Review was advisory due to ongoing digital transformation work and the transition from BT services, with thematic findings and recommendations provided instead of formal audit rating. Ms Macintyre queried the lack of set escalation criteria. It was explained that formalisation and linkage between cyber and general incident management plans is across organisations, with NHS 24's timelines considered manageable and relevant.

ACTION:

The report to be shared with Planning and Performance Committee for their next meeting for noting. Ms Kerr

The Committee noted the report for assurance.

6.2 Internal Audit Follow Up Report

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

Ms Weir advised the good progress made this quarter in implementing audit recommendations. Of the twelve actions followed up in this quarter, Azets confirmed ten actions have been implemented within agreed timescales and one action has not yet reached due date. It was noted there remains one action that is partially complete as national guidance is awaited. There are currently no actions outstanding.

The Committee noted the report for assurance.

6.3 Internal Audit Plan Progress Report

Ms Weir presented the report to the Committee.

Ms Weir noted since the last meeting that one audit has been completed and is presented to this Committee [agenda item 6.1]. It was confirmed that scoping discussions have progressed for the final audit for 2025/26 Environmental Sustainability Audit, and this will be presented to the June Committee. Azets remain on track to conclude the 2025/26 Programme and will provide corresponding annual report and opinion to the June Committee.

The Committee noted the report for assurance.

6.4 Internal Audit Plan 2026/27

Ms Weir presented the Plan to the Committee.

Ms Weir confirmed the plan had been developed following meetings with the Director of Finance, his Deputy and the Head of Risk with input provided by the Chief Executive and the Chair of the Audit and Risk Committee. The resulting updated draft was subsequently considered by the Executive Management Team in January 2026, and the plan has been further refined to reflect their feedback. It was noted that the plan should be considered draft and is not for approval at this stage.

Members queried the heavy allocation to clinical governance in 2027-28 and 2028-29. Ms Weir explained that the distribution was based on prioritisation and annual refreshes, with flexibility to adjust as needed. Ms Khan requested that the procurement audit include ethical procurement and that the equalities audit is broadened to include equality, diversity, and inclusion (EDI) coverage. Ms Weir confirmed these would be incorporated, with human rights also considered under EDI. Ms Khan also queried the wider scope to include the patient side and accessibility and the inclusion of human rights. It was noted the patient perspective may need to be another audit and could be reviewed this time next year as part of assessing years 2 and 3 of the plan.

Mr Togneri sought assurance that audit management time was necessary and minimised. Ms Weir explained it is standard allocation, covering planning, committee attendance, liaison, and contingency, with unused time reallocated. Following discussion Ms Gillie proposed to allow members to provide any feedback on the plan and that the draft plan will be approved by the Committee virtually before 31 March 2026 and homologated at the June meeting.

Mr Gebbie noted the payroll audit planned in 26/27 and confirmed NHS Greater Glasgow and Clyde will share their own payroll audit with NHS 24 with highlights presented to this Committee being mindful of confidentiality. Ms Weir confirmed insight from both audits would be shared as appropriate.

Ms Weir confirmed this is a three-year plan however this will be kept under review on an annual basis to respond to new and emerging risk areas as and when required.

The Committee noted the draft Internal Audit Plan for 2026/27 and approved the progression of the audits planned for the first quarter.

ACTIONS:

Members to send any final comments/amendments on the draft plan with a view to virtual approval of the finalised Internal Audit Plan 26/27 before end of March. All/Ms Kerr

7. RISK MANAGEMENT

7.1 Risk Management Update

Ms Robertson presented the Risk Management update and asked the Committee to consider, provide feedback and endorse for presentation to the next Board meeting on 26 February 2026.

Since the last meeting held in November 2025 key changes were noted. There are currently 29 operational risks compared to 28 reported in previous meeting. Seven risks have closed, eight new risks have been identified, and five risks have reduced in score. The appropriate Committees prior to Audit and Risk Committee have discussed the risks under their remit and endorsed for presenting to the Committee and the next Board Meeting.

Ms Robertson advised the phased implementation of a new incident management system to replace Respond was underway, noting significant progress has been made and it is expected to be complete by July 2026. It is anticipated this will enhance configurability and reporting. Ms Gillie requested more information on National Risk Standardisation. Ms Robertson confirmed this was a networking consultation group developing guiding principles for risk management across Scotland. Mr Togneri noted NHS 24 have invested in risk management over the years and while national guidance is welcomed it should not replace the robust processes already embedded in NHS 24. Ms Robertson confirmed that it would be guidance and overarching principles and had been acknowledged that NHS Boards had different risk management processes and needs.

The Committee endorsed the Risk Register for presentation to the Board.

7.2 Strategic Risk Register

Ms Robertson presented the Risk Register to the Committee and asked the Committee to consider, provide feedback and endorse for presentation to the next Board meeting on 26 February 2026.

Ms Robertson confirmed that a set of refreshed Strategic Risks that aligned with Our Strategy 2023-28 and updated Corporate Delivery Plan were presented to the Board Workshop on 27 November 2025. The outputs from the session were developed into the new Strategic Risk Register. These risks could impact the delivery of the longer-term strategic objectives and ambitions of NHS 24 as set out in Our Strategy 2023/28.

Following a discussion on risk tolerance, Ms Robertson confirmed that once approved, this will be included within the register going forward. It was noted target dates are all for 2028 and members asked how we measure progress against the risks. Ms Robertson confirmed dates are aligned to the NHS 24 Strategy and dates will be adjusted as we progress.

These risks are reviewed and updated on a quarterly basis at the Executive Management Team (EMT) Risk Management Group.

The Committee endorsed the risk register for presentation to the Board.

7.3 Risk Appetite

Ms Robertson presented the Risk Appetite Statement and asked the Committee to consider, provide feedback and endorse for presentation to the next Board meeting on 26 February 2026.

Ms Robertson confirmed that in order to optimise Board engagement in the development of a refreshed Statement, risk appetite and tolerance along with strategic risk, was the focus of a Board Development Session that took place on 27 November 2025. The Board Development Session was provided with a briefing paper setting out the approach, rationale and definitions for risk appetite and tolerance.

Although presented to the Committee on an annual basis, this will be kept under review as risk appetite reporting is developed to optimise its use as a management tool to support decision making and strategic planning.

Currently, where appropriate, risk target scores are aligned to risk appetite. However, on occasions where it is not deemed realistic to set a target score within the range (usually due to factors out with the control of NHS 24), risk tolerance will provide additional guidance and assurance in the management of risks.

Mr Togneri suggested more explicit quantification of tolerance periods for risks that exceed risk appetite. Ms Robertson agreed to clarify wording within the Statement to include the need to consider timeframes for tolerating risks.

The Committee endorsed the Risk Appetite Statement for presentation to the Board.

7.4 Board Action: Risk Management Governance

Mr Gebbie presented the paper to the Committee.

At the Board meeting held on 19 December 2025 there was discussion regarding the governance of risk and if questions were raised about individual risks how these should be dealt with. It was clarified at the meeting that the Operational Risk Register was presented to the Board for assurance rather than formal approval. Following discussion, the Committee agreed any queries raised in relation to risks should be referred back to the responsible primary committee. Dr Cheyne proposed a

decision flow chart to visualise risk governance, clarifying committee and management roles in risk review, approval, and assurance.

ACTION:

Decision flow chart to be developed on risk governance. Ms Robertson

The Committee noted the report for assurance and agreed a way forward.

8. CORPORATE GOVERNANCE

8.1 Corporate Governance Activity Report Q3 (October to December)

Mr Snedden presented the report to the Committee.

It was noted since the last Audit Committee there have been three variations of contract. Seven new contracts were awarded and there were no Service Level Agreements processed since the Q2 report. There have been two offers of gifts and hospitality recorded since the last meeting.

Mr Snedden highlighted the waiver for sampling highlighting the sum noted in the paper was the maximum value and not the actual charge. Mr Snedden highlighted the award of the new incident management system contract, aligning NHS 24 with other Boards and reducing costs, with implementation underway to replace the current system by July.

Ms Mitchell raised the issue of the use of endowment funds. Mr Gebbie said a meeting has been arranged for March to progress this.

The Committee noted the report for assurance.

ACTION

Further discussion on the use of endowment funds – Mr Gebbie/Ms Mitchell

8.2 Corporate Delivery Plan/Finance Plan: Risks

Mr Gebbie presented the report to the Committee.

The document is intended to provide assurance from the processes in place to manage the risks associated with the Corporate Delivery Plan and the Finance Plan. It was noted the risks outlined in the paper will be considered through risk management processes and reported thereafter through operational/strategic risk reporting.

Mr Gebbie highlighted the risks related to savings plans pay award, estates plans, and reduced working week, it was confirmed the latter risk sits mostly with frontline, in terms of potential performance impact, with no specific risk anticipated in relation to corporate departments. NHS 24 are currently awaiting government funding confirmation. The risks relating to capital funding were discussed.

The Committee endorsed this paper's risks being included in the final plans submitted to Board for approval.

The Committee noted the report for assurance.

8.3 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 is on track in terms of meeting our financial obligations in year and mitigations are in place to combat risks. The majority of risks have now been closed with the remainder due for closure this month.

The Committee noted the report for assurance.

8.4 Audit Scotland: Spotlight on Governance

Ms Mathew presented the report to the Committee.

It was noted this report was previously presented to the Audit and Risk Committee in August 2025. It is presented today to provide an update on NHS 24 activities which relate to the recommendations made in the report to Scottish Government which it should progress with NHS Boards.

The Committee noted the report for assurance.

8.5 Audit Scotland: NHS in Scotland 2025 Finance and Performance

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

The Committee were asked to note the key messages and recommendations contained within Audit Scotland's report entitled NHS in Scotland 2025: Finance and Performance and take assurance from the work within NHS 24 to manage this. This report covers a wide range of issues and concerns and recognises the need for an increased focus on immediate financial challenges, rising demand and operational pressures underlining the need for significant service reforms.

Mr Snedden noted that NHS 24 is directly referenced as one of the few Boards that met the recurring savings target and there is a brief section on the Redesign of Urgent Care that references the role of NHS 24. Both references are positive for NHS 24.

The Committee noted the report for assurance.

8.6 Information Governance and Security Report Q3

Ms Gallacher presented the report to the Committee noting key highlights.

The paper provides an overview of the key areas of activity for Q3 2025/26 for the Information Governance and Security (IG&S) team in ensuring compliance with all legislative requirements. Included in the report are a number of key points:

- The reduction in the FOI requests from Q3 2024/25 to the period of this report and the number of DSARs requests which remains at the same level as Q3 2024/25.
- The tracking and compliance of the Information Governance and Security statutory training modules with Stay Safe Online reaching 94% just 1% short of the 95% target.
- The reduction in the Defender for Endpoint Exposure score.

The Committee noted the report for assurance.

8.7 Cyber Resilience Framework Audit

Ms Gallacher presented the report to the Committee noting key highlights.

This paper provides an overview of the Cyber Resilience Framework audit process that will be used to assess NHS 24's cyber resilience. It summarises internal and external audit programmes:

- Assurance outcomes across Cyber Essentials, the Network and Information Systems Regulations 2018, internal audit, and external resilience assessments.
- All assurance activities are a significant activity for the Information Security element of the IG&S team.

Ms Gallacher noted there is a change in how we are assessed from the NIS-R assessment however it was confirmed that NHS 24 will continue to maintain and audit internally against the NIS-R and this new

framework will be in addition to that. NHS 24 already has Cyber Essentials Accreditation however we are on track to achieve Cyber Essentials Plus.

The Committee noted the report for assurance.

8.8 PMO Processes/Post Implementation Review

Ms Phillips presented the report to the Committee.

Ms Phillips noted that this paper was requested at the August Audit and Risk Committee to provide assurance that processes are in place to ensure lessons learned are embedded within the Project Management Office (PMO) processes to support effective corporate programme delivery. Following a question Ms Phillips confirmed that the Project Management Office provide robustness and controls around the programmes, processes and post implementation review.

The Committee noted the report for assurance.

9. COMMITTEE BUSINESS

9.1 Terms of Reference

Ms Mathew presented the Terms of Reference to the Committee.

The Committee were asked to review and approve the Terms of Reference. It was noted these were last approved at the meeting held on 13 February 2025, some minor amendments were proposed and detailed within the report, with further amendments suggested by the Committee and will be updated to reflect the discussion.

ACTION:

Suggested changes to be updated in Terms of Reference. Ms Mathew

Subject to the amendments the Committee approved the Terms of Reference with changes noted.

9.2 Audit and Risk Committee Workplan 2026/27

The Audit and Risk Committee were asked to approve the 2026/27 Committee Workplan noting that this will continue to be developed throughout the year and consider any items which should be added to the Workplan.

The Committee approved the Workplan for 2026/27.

9.3 Audit Committee Effectiveness Review: Action Plan

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

The Committee Self Effectiveness Survey was undertaken during October 2025, and the results were presented to the Committee at its meeting on 20 November 2025. The proposed Action Plan is now presented to the Committee for approval.

The Committee approved the action plan.

9.4 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.

9.5 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 26 February 2026.

10 ANY OTHER BUSINESS

There was no further business noted.

DATE OF NEXT SCHEDULED MEETING

The date of the next meeting of the Committee is Friday 12 June 2026 at 10am, Venue to be confirmed.

11 PRIVATE MEETING OF THE AUDIT AND RISK COMMITTEE

A private meeting with the External Auditors, Deloitte was held with members of the Committee following the meeting.

The meeting concluded at 11.50am.