

NHS 24

APPROVED Minutes of the Meeting of the NHS 24 Audit and Risk Committee held on Friday 12 June 2026 at 10am Boardroom, Cardonald

PRESENT

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

IN ATTENDANCE

Dr Martin Cheyne
Mr Jim Miller
Mr John Gebbie
Dr Jacqui Hepburn
Ms Joanne Edwards
Mr Damien Snedden
Ms Ann-Marie Gallacher
Ms Rachel King
Ms Nicola Wright
Mr Liam McHugh
Ms Geraldine Mathew
Ms Yvonne Kerr
Ms Linda Robertson
Ms Julianne O'Dea

1. WELCOME, APOLOGIES AND INTRODUCTIONS

Ms Gillie welcomed members and attendees to the meeting. Ms Gille welcomed Mr McHugh and Ms O'Dea.

Apologies were intimated on behalf of Ms Steph Phillips, Ms Rachael Weir, and Ms Mary-Jane Mitchell..

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 12 FEBRUARY 2026

The Committee considered the minute of the previous meeting held on 12 February 2026. The Committee were content to approve this as a complete and accurate record with minor amendments noted.

APPROVED

4. MATTERS ARISING

4.1 Rolling Actions Log

The Committee asked for clarification on Action 925. It was confirmed the Endowment meetings will be annual and a further meeting will be held prior to August Committee.

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

APPROVED

5. EXTERNAL AUDIT

5.1 External Audit Plan 2025/26

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 some minor outstanding matters the expectation is to issue an unmodified audit report.

Mr McHugh provided an overview of the report providing more details as requested by the Committee. Any further comments/amendments to the report will be updated prior to submission to the Board meeting on 25 June and noted in the cover paper.

The Committee noted the report for assurance.

6. INTERNAL AUDIT

6.1 Internal Audit Plan 2026/27

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

The draft plan was presented to Audit and Risk Committee in February 2026 and was circulated virtually to members for further comments. No further comments were received, and the plan was approved virtually by email on 31 March 2026. It was presented today for homologation. The Committee asked for clarification on flexibility to review the plan over the next few years. It was confirmed although this is a 3-year plan it will be reviewed annually.

The Committee were content and approved the plan for 2026/27

6.2 Internal Audit Reports

6.2.1 Environmental Sustainability Audit

Ms King presented the Audit to the Committee noting key highlights.

Ms King noted that NHS 24 has demonstrated a clear commitment to supporting objectives of the NHS Scotland Climate Emergency and Sustainability Strategy through the development of an NHS 24 Strategy 2023-2026. While it was noted that good progress had been made on reducing carbon emissions the report has been rated as Substantial Improvement Required with fourteen improvement actions identified, mainly in relation to revising the strategy, strengthening the governance, and having a clear action plan with identified risks. The Committee queried the tight timescales for completion of improvement actions. Mr Gebbie confirmed work has been progressing in relation to the Environmental Management System with 200+ items of legislation reviewed which will form part of the revised plan going forward. In the last year it was recognised that the main focus had been on Estates work to reduce

the carbon footprint, and other areas would now require to be progressed. While guidance is awaited nationally it was suggested NHS 24 should begin to form its own Strategy in the meantime.

It was agreed the audit would be referred to the Planning and Performance Committee for further discussion.

ACTION:

Audit to be referred to Planning and Performance Committee. Ms Kerr

The Committee noted the report for assurance.

6.3 Internal Audit Annual Report 2025/26

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

Ms King confirmed the overall opinion for the 2025/26 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 most positive level that can be given. The Committee noted the days not utilised in 2025/26 and it was confirmed these would carry forward as a contingency.

The Committee noted the report for assurance.

6.4 Internal Audit Follow Up Report

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

Ms King advised of the fourteen actions followed up this quarter, two are partially complete and the remaining twelve are not yet due to be implemented. One of the partially complete actions relates to the 2024/25 Patient Experience Audit. As previously noted, progress implementing this action has been delayed pending publication of national guidance by Scottish Public Sector Ombudsman (SPSO) and is out with the control of NHS 24. The second partially complete action relates to reporting of Implementation of the Service Desk project. Reporting is due to be available in June 2026.

The Committee noted the Environmental Sustainability Audit was presented at today's meeting, concluding the Plan for 2025/26, with actions to be added to the future follow up report.

The Committee noted the report for assurance.

6.5 Internal Audit Plan Progress Report 2026/27

Ms King presented the report to the Committee.

Ms King confirmed Diversity, Equality and Inclusion and Business Continuity and Resilience Planning Audits will be presented at the August meeting.

The Committee noted the report for assurance.

6.6 Internal Audit Performance Review 2025/26

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

Mr Gebbie noted that the annual survey was completed by five participants covering six audit areas. The returns provided a response rate of 100% with an average rating of 9.48 out of 10 compared to 9.13 out of 10 last year. The review will be completed annually to enhance the alignment of the audit process,

improve governance processes, and increase accountability. Mr Gebbie noted a common theme from the report was sharing best practice and NHS 24 have agreed with Scottish Ambulance Service (SAS) that internal plans will be shared between boards to identify common themes.

The Committee noted the report for assurance.

7. ANNUAL GOVERNANCE COMMITTEE REPORTS

7.1 Audit and Risk Committee Annual Report 2025/26

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

Ms Gillie noted the summary of activities in 2025/26 and is content that Audit and Risk Committee has fulfilled their remit for the Board.

The Committee approved the Annual Report for onward submission to the Board..

7.2 Planning and Performance Annual Report 2025/26

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

Mr Howe noted the summary of activities in 2025/26, 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 endorsement and onward submission to the Board.

7.3 Clinical Governance Committee Annual Report 2025/26

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

Dr Cheyne noted the summary of activities for 2025/26 and is content that the Committee has fulfilled their remit for the Board.

Ms Gillie suggested a slight amendment to the report could be amended before submission to the Board.

ACTION:

Wording at 6.2 to be amended. Mr Rafferty

The Committee noted the report for endorsement and onward submission to the Board.

7.4 Staff Governance Committee Annual Report 2025/26

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.

Ms Gillie suggest a few additions to the report before submission to the Board.

ACTION:

Annual Report to be updated before submission to the Board. Ms Hepburn

The Committee noted the report for endorsement and onward submission to the Board.

7.5 Integrated Governance Committee Annual Report 2025/26

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

Dr Cheyne noted the summary of activities in 2025/26 and is content that the Committee fulfilled their remit to the Board.

The Committee noted the report for endorsement and onward submission to the Board.

Dr Cheyne thanked all Committee Chair's and Members for their contributions over the last year.

8. NATIONAL SERVICE AUDIT REPORTS

8.1 NSI Audit Report/Financial Systems Annual Report 2025/26

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

Mr Snedden 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 only one exception identified across all the Control Objectives 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 2025 to 31 March 2026". 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.

Mr Miller confirmed as Accountable Officer there is a statutory requirement to provide a Statement of Assurance.

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.

Mr Miller confirmed the four levels of assurance. The Audit and Risk Committee provide Level 1 Assurance, Level 2 Assurance is from the Chief Executive Assurance Statement, Level 3 Assurance is provided by Internal Audit functions and Level 4 Assurance is provided by External Audit and the role of the Board.

The assurance framework alongside the Integrated Governance approach enables Mr Miller as accountable officer to provide this statement for the period 2025/26.

The Committee noted the report for endorsement and onward submission to the Board.

9.1.1 Executive Directors Annual Certificates of Assurance

Mr Miller presented the Certificates of Assurance to the Committee.

Following review of the Certificates of Assurance the Committee suggested some additional points to be included within Certificates.

ACTION:

Certificates of Assurance to be updated before submission to Board. Mr Gebbie

With minor amendments the Committee noted the report for endorsement and onward submission to the Board.

10. DRAFT STATUTORY ANNUAL REPORT AND ACCOUNTS

10.1 Draft Annual Report and Accounts 2025/26

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 are included in the covering paper. The Annual Report and Accounts were also discussed at the Board Workshop on the 28 May 2026.

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.

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, for example, the independent auditor's report section. A few minor amendments were suggested by the Committee, and these would be actioned before the final draft is presented to the Board. Ms Gillie requested that changes further to comments today be highlighted in the Board Cover paper.

Ms Gillie on behalf of the Committee thanked Mr Gebbie, the wider Finance Team, and the Communications Team for the timeous and high-quality production of the Annual Report and Accounts.

ACTION:

Annual Report and Accounts to be updated prior to submission to Board. Mr Gebbie

With minor amendments noted today the Committee agreed to recommend that the Annual Report and Annual Accounts are approved by the Board.

11. ANNUAL REPORTS

11.1 Information Governance and Security Annual Report 2025/26

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

The report provides an overview of the key areas of activity for 2025/26 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 clear improvement of the Exposure Score metric once transitioned to ICT Ops Technical Support
- The continuing increase year on year in the Data Subject Access Requests.
- The re-certification to Cyber Essentials.

The Committee asked for more detail on the increase in Data Subject Access Request. It was noted requests can be complex and require significant staff time. There was a noted increase from legal firms or via civil court orders which are subject to tighter statutory deadlines and the delivery to Courts has

reverted to manual delivery. NHS 24 have no control over this method and are required to comply. Ms Gallacher confirmed signposting for FOI requests is more efficient with the publishing of previous FOI requests available to the public.

The Committee noted the training figures for Information Governance modules. Ms Gallacher confirmed training will be discussed with Directors to establish an increased focus on completion.

ACTION:

Training modules to be discussed with Directors. Ms Gallacher

Policy, procedures, and protocol section to include in future reports any outstanding issues. Ms Gallacher

The Committee noted the report for endorsement and onward submission to the Board.

11.2 Risk Management Annual Report 2025/26

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

Ms Robertson noted the purpose of the report is to:

- Summarise the key activities and achievements relating to risk management undertaken between 1 April 2025 and 31 March 2026.
- Highlight the progress on the development and maturity of our risk management arrangements.
- Outline the risk management objectives for the coming year.

The Committee suggested some minor amendments to the report before it is presented to the Board. The Committee agreed this demonstrated the good work that is taking place across the organisation.

ACTION:

Minor amendments to be made prior to submission to the Board. Ms Robertson

The Committee noted the report for endorsement and onward submission to the Board.

12. RISK MANAGEMENT

12.1 Risk Management Update

Ms Robertson presented the Risk Register to the Committee.

Ms Robertson highlighted the relevant Risk Registers had 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 29 operational risks in total (11 scoring 10 and above), compared with 29 reported to the previous meeting on 12 February 2026.
- 11 new risks have been identified.
- 11 risks have been closed.
- 5 risks have reduced in score.
- No risks have increased in score.

Ms Robertson referred to a new graph at Figure 1 which had been developed following approval of a refreshed Risk Appetite Statement by the Board in February 2026. Although risk tolerance has been added to the Risk Register, to highlight any risks which are sitting out with the NHS 24's risk appetite/tolerance, figure 1 provides an overview of all risks scoring 10 and above to help capture any potential cumulative risk issues. Following an action from February 2026, an overview of the risk review cycle and role of Committees was presented to this meeting. The Committee asked for clarification on the extended target date for risk RI-0003927 relating to compliance of the Health and Care Staffing Act. Ms Robertson explained this is a low score risk and part of the mitigation was the introduction of a new part of the process to ensure that all local centres are feeding into the Health and Safety Committee. It was confirmed that this was in place and the target date extended to allow time for the processes to be

embedded, which would reduce the risk to target score. The risk will not close and will be a retained risk that will be monitored at the Health and Safety Committee and presented to the Staff Governance Committee in August. Ms Robertson noted Information Governance & Security Risk Register will be presented to the August meeting. The Committee noted some risks were close to their tolerance and rather than increase the tolerance more mitigations should be offered to bring the tolerance down.

RI0045064 to be reviewed with the Executive Lead and additional context provided. Following presentation to this Committee, subject to any feedback, the Operational Risk Register will be presented to the Board meeting on 25 June 2026.

ACTION:

RI0045604 to be reviewed with Executive Lead regarding inaccuracies in call review data. Ms Robertson

The Committee noted the report for endorsement and onward submission to the Board.

13. CORPORATE GOVERNANCE

13.1 Corporate Governance Activity Report Q4 (January to March)

Mr Snedden presented the report to the Committee.

It was noted since the last Audit Committee there had been two contract variations. Eight new contracts were awarded and there were no Service Level Agreements processed since the Q3 report. There have been four offers of gifts and hospitality recorded since the last meeting. There has been two new waivers and four extensions since the last quarter. There has been positive movement on legal claims and positive matches on National Fraud Initiative which is near completion. In response to a question from the Committee, Mr Gebbie provided some detail on the compromise agreements.

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 2026/27 Finance Plan had included a number of risks in terms of delivery. This paper provides an update on progress against those risks and the optimistic/realistic/pessimistic assumptions within the plan. While it is early in the year, the plan is on track in terms of meeting the in-year financial obligations and mitigations are in place to combat risks. It was noted that savings are progressing well and will be realised from Month 3 onwards. Mr Gebbie noted the improvements in the baselining of allocations and are currently awaiting confirmation for Reduced Working Week.

Dr Cheyne acknowledged the increase in recurring funding over the last few years.

The Committee noted the report for assurance.

14. COMMITTEE BUSINESS

14.1 Terms of Reference 2026/27

The Terms of Reference were previously discussed at the meeting held in February 2026 with further amendments suggested at the meeting.

The Committee endorsed the Terms of Reference for onward submission to the Board.

14.2 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. Ms Gillie noted the workplan will be for approval on a quarterly basis.

ACTION:

Workplan to be updated to reflected the change from Assurance to Approval. Ms Kerr

The Committee approved the Workplan for 2026/27.

14.3 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.

14.4 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 25 June 2026.

15 ANY OTHER BUSINESS

15.1 Audit Committee Chair's Network: 6 May 2026

Ms Gillie attended the Audit Committee Chairs Network meeting on 6 May 2026. Ms Gillie provided an update on the following topics:

- Best Value and Continued Improvement
- Future Public Audit Model in Scotland.

Presentations are available for Committee Members upon request.

The Committee noted the update for assurance.

DATE OF NEXT SCHEDULED MEETING

The date of the next meeting of the Committee is Thursday 13 August 2026 at 10am, Boardroom, Caledonia House, Cardonald.

16 PRIVATE MEETING OF THE AUDIT AND RISK COMMITTEE

A private meeting with the Chief Executive was held with members of the Committee following the meeting.