

**NHS 24
BOARD MEETING
27 FEBRUARY 2025
ITEM NO 12.3
FOR ASSURANCE**

**KEY POINTS OF THE AUDIT AND RISK COMMITTEE HELD
ON 13 FEBRUARY 2025**

Executive Sponsor:

Ms Carol Gillie, Committee Chair

Lead Officer/Author:

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 13 February 2025.

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 13 February 2025.

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 2024/25. The plan considers the key areas of focus taking into account the risks NHS 24 faces, the level of materiality as well as a timeline for completion of the audit and the production of the annual report, which will be presented to the Board in June.

The Committee considered the update on the Internal Audit Plan Progress Report 2024/25. Work is ongoing for the Public Protection and Staff Training and Development Audits 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 commented on the Draft Internal Audit Plan 2025/26 noting further review is required linked to the implementation of new Global Audit Standards which will be adopted from the 1st April 2025. A finalised Plan will be presented to Audit and Risk in June for approval. In the meantime, it was agreed that work would begin on the audits planned for the first quarter of 2025/26.

The Committee members were assured that good progress continues to be made on all audit recommendations noting the three actions currently open have not yet reached their due dates.

2.2 Risk Management

The Committee considered the Corporate Risk Register and Strategic Risk Register as well as the potential risks linked to the draft Corporate Delivery Plan and Financial Plan. Details of the current risks associated with the Digital Transformation Programme were shared with the Committee for assurance. It was agreed to discuss in more detail at the meeting in August what action, if any, is required if individual risks are outwith the organisationally agreed risk appetite. The Committee was assured with ongoing work and progress on risk management across the organisation.

2.3 Counter Fraud Services

The Committee were asked to note the progress to date in respect of the implementation of the 12 Functional Standards and planned completion dates. It was assured a plan in place to enable NHS 24 to reach the 75% required compliance level by end of the financial year and 100% compliance by March 2026. Counter Fraud Services are content that NHS 24 is currently on course and making good progress.

2.4 Data Subject Access Requests (DSARs) and Freedom of Information (FOIs)

The significantly increasing number of DSAR and FOI requests being received was noted by the Committee. A full review of processes has been undertaken including redirecting people to the right places to obtain the right information. This exercise also includes streamlining current processes and implementing changes to improve efficiency. An update on the situation will be provided to the August meeting.