NHS 24

**Approved Minutes of the Meeting of the
NHS 24 Audit and Risk Committee
held on Thursday 14 August 2025 at 10am
Boardroom, Lumina**

PRESENT

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

IN ATTENDANCE

Dr Martin Cheyne
Mr John Gebbie
Ms Ann-Marie Gallacher
Dr Jacqui Hepburn
Mr Damien Snedden
Ms Linda Robertson
Ms Joanne Edwards
Mr David Eardley
Ms Mary-Jane Mitchell
Ms Rebecca McConnachie
Ms Yvonne Kerr (Minutes)
Ms Abeer McIntyre (Observer)
Mr Graham Mirtle
Mr Martin Baird

1.   WELCOME, APOLOGIES AND INTRODUCTIONS
Ms Gillie welcomed members and attendees to the meeting, specifically Mr Martin Baird, Azets, who was attending for Item 5.1.

Apologies were intimated on behalf of Mr Jim Miller, Ms Geraldine Mathew, Ms Nicola Wright, Ms Rachael Weir and Ms Steph Phillips.

NOTED

2.   DECLARATIONS OF INTEREST
The Chair invited members to declare any interests in any of the items being discussed. Mr Eardley advised as a member of Azets that he would leave the meeting prior to item 10.1 of the agenda. There were no other declarations made.

NOTED

3.   MINUTES OF PREVIOUS MEETING
3.1   Minute of the Meeting 5 June 2025
The Committee considered the minute of the previous meeting held on 5 June 2025 and subject to a post meeting note being added and amendment on the number of actions on the Patient Experience Internal Audit Report they were content to approve this as a complete and accurate record.

ACTION:
Internal audit report on Patient Experience – minute to be amended to state 7 recommendations: Ms Kerr
Post meeting notes regarding extraordinary meeting held on 16th June to be added to the minute under 5.1. Ms Kerr

APPROVED

4.   MATTERS ARISING
4.1   Rolling Actions Log
The Committee agreed all actions recommended for closure can be removed from the action log. Following discussion, it was agreed that action 897 would remain open with a revised completion date.

ACTIONS:
Date for action 897 to be amended to February 2026: Ms Kerr

NOTED

5.   INTERNAL AUDIT
5.1   Internal Audit Reports
5.1.1 Digital Transformation Programme
Mr Baird presented the report to the Committee.

The Digital Transformation Programme is intended to improve operational effectiveness and efficiency. As part of the Internal Audit Plan, Azets evaluated whether robust processes are in place to confirm that the programme and project management office possesses the necessary capacity and capability to deliver and embed both business and digital change initiatives. The audit report indicates that a clear governance framework has been established and is functioning effectively. The review was rated as "Minor Improvement Required" with one recommendation for enhancement. Dr Hepburn, as Senior Responsible Owner (SRO), expressed confidence in the approach taken and provided the Committee with justification regarding the identified improvement, which was subsequently accepted by the Committee.

The Committee agreed that this would be referred to Planning and Performance Committee for noting.

ACTION:
Report to be shared with Planning and Performance Committee for the next meeting: Ms Kerr

The Committee noted the report for assurance.

5.1.2 Non-Pay Expenditure
Mr Eardley presented the report to the Committee.

Robust core financial systems are fundamental to the financial health and success of any organisation. As a public sector body, NHS 24 have additional responsibilities in ensuring efficient and effective use of public funds. The report concludes NHS 24 have established effective controls to manage non-pay

expenditure in line with its Financial Operating Procedures and Scheme of Delegation. It was confirmed that key controls over expenditure approval and payment are operating effectively. The report is rated as "Effective" with two minor improvement opportunities.

The Committee noted the report for assurance.

5.2   Internal Audit Follow Up Report
Mr Eardley present the report to the Committee.

It was noted seven actions have been added since the last meeting. None of the seven actions included in the audit actions tracker are yet due. These actions are in relation to the 2024/25 Patient Experience Audit. Two of the actions are due for implementation before the November meeting. As such there are no overdue actions outstanding.

The Committee noted the report for assurance.

5.3   Internal Audit Plan Progress Report
Mr Eardley acknowledged the two reports presented at the meeting and the 2025/26 plan was progressing well. The Property Transaction Monitoring (PTM) audit, originally scheduled for this meeting, has not been progressed as management confirmed that no qualifying property transactions occurred during 2024/25. The use of these audit days will be determined at a later date. The scope and timing have been established for Recruitment, Retention and Succession Audit, as well as Cyber Security and Resilience Audit. The Implementation Management Audit is scheduled to be presented at the November 2025 meeting.

ACTION:
Usage of days to be reviewed. Mr Gebbie

The Committee noted the report for assurance.

Martin Baird left the meeting

6.   RISK MANAGEMENT
6.1   Risk Management Update
Ms Robertson presented the paper to the Committee.

It was noted that the Risk Register has gone through significant review in the past few months and the appropriate Committees prior to this meeting.

Since the last meeting held in June 2025 key changes are noted. Operational risks have reduced overall by four since the previous report. Since the last meeting one new risk has been identified, five risks have reduced in score, one risk has increased in score and five risks have now been closed. It was noted the corporate risk register will be referred to as the Operational Risk Register going forward to help distinguish it from the Strategic Risk Register. There will be a deep dive session following today's meeting to consider risk processes and organisational risk appetite. This will inform the content for the November Board Workshop.

The Committee noted the report for assurance.

6.2   Risk Management Process Update
Ms Robertson presented the paper to the Committee.

The Committee was asked to consider and approve for onward submission to the Board the recommendations and next steps relating to the development of risk management processes. The next stage in the maturity journey is to support the embedding of risk management to everyday planning and decision making to ensure greater visibility and accountability. It was noted the Strategic Risk Register and Updated Risk Appetite were not submitted to today's meeting but would form part of the session following the meeting. The key focus for this work will be the development of the Risk Appetite Statement to include risk tolerance and the refresh of the Strategic Risk Register to align with the refreshed Corporate Delivery Plan. These areas would be discussed at the Board session planned for November.

The Committee were content to recommend this report to the Board for approval.

6.3   Risk Management Strategy
Ms Robertson presented the paper to the Committee.

The Committee were asked to approve the refreshed Strategy for onward submission to the Board.

A two-year Risk Management Strategy was approved by the Board in August 2023 and a progress update provided to this Committee on 15 August 2024. The Risk Management Strategy is aligned to the NHS 24 Our Strategy (2023-2028) and has therefore been extended from two years to three years to align with the next review and update of the NHS 24 Our Strategy, however it was confirmed an annual refresh of the objectives and actions would take place.

Following discussion, the Committee recommended some amendments, including outcome measures, escalation process, business processes and linkages to the paper before going to Board.

ACTION:
Amendments to be completed before presentation to the Board. Ms Robertson

The Committee were content to recommend this updated report to the Board for approval.

6.4   Risk Management Framework
Ms Robertson presented the paper to the Committee.

It was noted that the Framework represents the process of how risks are managed in NHS 24. Although reviewed and updated on an annual basis the Framework is a live document, and minor changes have been updated to reflect the Corporate Plan. The Framework will be kept under review to support continued improvement as processes and reporting are developed.

The Committee noted the report for assurance.

6.5   Cyber Risk Register
Ms Gallacher presented the report to the Committee.

The Committee are asked to review the risks presented and take assurance on the risk management process for information and cyber security risks. The Information Governance & Security team manage the Information and Cyber Security Risk Register (ICSRR) which contains risks identified as either directly cyber security related or information governance and security related.
The Committee noted:
• The overarching Cyber Security risks on the Operational Risk Register.
• The risks on the Information Cyber Security Risk Register (ICSRR).
• The risks set to Reduce.

- The risks set to Retain.
- The risks set to Eliminate.

Ms Gallacher noted that all target dates are on track for completion within set timelines.

The Committee requested for the next presentation of the register that previous risk scores be included for comparison. In reference to the risk 3950 on emails with a strategy to eliminate, clarification was requested on whether this should be a reduction and not eliminate. Ms Gallacher confirmed a decision would be required to completely eliminate the risk.

The Committee were keen that for presentation purposes all risk papers are consistent with layout and terminology. It was noted that this was a local operational risk register, however this would be discussed at the next Information Governance Committee.

ACTION:
Layout of ICSRR to aligned with the operational risk register. Template to be shared with ICT. Ms Robertson
Paper to be discussed at the next Information Governance Committee. Ms Gallacher

The Committee noted the report provided for assurance.

7.   CORPORATE GOVERNANCE
7.1   Corporate Governance Activity Report Q1 (April – June)
Mr Snedden presented the report to the Committee.

It was noted since the last Audit Committee there has been three new waivers of tender awarded. Seven new contracts were awarded and there was also one new Service Level Agreement processed since the last Q4 report. Mr Snedden provided clarification on the Addleshaw Goddard contract advising this is a call off contract and funds approved won't necessary mean that will be the final spend. There have been four offers of gifts and hospitality recorded since the last meeting. The Endowment funds were discussed and noted an annual meeting is yet to be organised.

ACTION:
Annual Endowment Fund meeting to be arranged. Ms Kerr/Mr Gebbie

The Committee noted the report for assurance.

7.2   Counter Fraud Services: 12 Functional Standards
Mr Snedden presented the paper to the Committee.

The Committee are asked to note the progress to date in respect of the 12 Functional Standards. NHS 24 to date have submitted evidence that they have met nine standards, with three standards partially met and expected to be fully meet all standards in 2025/26. NHS 24 await confirmation from Counter Fraud Services that they are in agreement with our self-assessment of achievement to date.

The Committee requested an update on status once feedback had been received from Counter Fraud Services.

ACTION:
Report status of standards to Committee Members once feedback has been received. Mr Snedden

The Committee noted the report for assurance.

7.3   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 any risks. The Finance Plan outlines that the national finance position continues to be challenging.

As outlined in the three-year Corporate Delivery Plan the financial constraints, robust critical path analysis, capacity planning and alignment of resource will be crucial to overall deliverability. Risk management will be key to supporting this process. The Committee noted the reduction in the financial risk profile.

 The Committee noted the report for assurance.

7.4   NHS in Scotland: Spotlight on Governance
Mr Gebbie presented the paper to the Committee.

The Committee was asked to consider the report noting key messages. Audit Scotland's *NHS in Scotland: Spotlight on Governance* (May 2025) explores how governance arrangements across NHS Scotland are supporting scrutiny, reform and collaborative working. The report highlights increasing complexity in planning and accountability, alongside financial and operational pressures that challenge effectiveness. The report sets out several recommendations for the Scottish Government's consideration: NHS 24 will await the Scottish Government's response and will work closely with them on any actions that may be required. The Committee requested an update on the report be presented to the February 2026 meeting. It was noted this report may inform consideration for the Blueprint for Good Governance in the future.

The Committee agreed for the report to be shared with all Board Members.

ACTION:
Update report to be presented to the February 2026 meeting. Ms Mathew
Report to be shared with Board Members. Ms Kerr

Post Meeting Note – It was confirmed this report was circulated to Board Members on the 2 June.

The Committee noted the report for assurance.

7.5   Information Governance and Security Report Q1
Ms Gallacher presented the report to the Committee noting key highlights.

The paper provides an overview of the key areas of activity for Q1 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 delivery of an externally facilitated cyber exercise involving senior leaders. It is anticipated that another one will be held later in the year.
- The continuing high level of Data Subject Access Requests.
- Continuing high levels of completion of the Safe Information Handling and Stay Safe Online training modules.
- NIS-R audit completed and submitted. Findings not yet received these are expected in the next few weeks.
- There were three reportable incidents in the period, however it was noted that these were all out with NHS 24 control.

The Committee noted the report for assurance.

7.6 DSAR and FOI Update

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

Following discussion at the February 2025 Committee this document provides an Information Governance update on:
- Data Protection Impact Assessments (DPIA)
- Freedom of Information (Scotland) Act 2002 requests
- Data Subject Access Requests (DSAR)

The work in updating the Data Protection Impact Assessment (DPIA) questionnaire template has been completed with the new suite of questions now having been rolled out for new DPIAs. In Q3 there will be a review of existing DPIAs using the new questionnaire to ensure that all DPIAs are up to date and continue to be fit for purpose. The rollout of the new FOI request process in Q1, has seen a significant positive difference in the efficiency and accuracy of processing FOI requests. Improvements have been made to the DSAR process to improve its efficiency and robustness of the request process, to ensure that NHS 24 remains fully compliant with the Data Protection Act 2018 and the UK General Data Protection Regulation particularly in relation to the 'right of access' requests.

The Committee noted the report for assurance.

7.7 Workforce Management System: Post Project Review

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

This paper provides the Committee with an update summary of the delivery and outcomes of Phase 1 of the Workforce Management (WFM) system implementation. The Committee is asked to:
- Note the delivery of Phase 1 and the associated benefits.
- Review the key lessons learned and challenges.
- Take assurance that the review and lessons learned have now been adopted in current programmes.

Sustainability of the current system: Phase 1 delivered a foundation, but crucial features like timesheet automation and full Management Information remain and require further investment.

Operational strain on internal teams: Project delivery added pressure to NHS 24 resources, as CRT and Training staff were diverted, impacting BAU operations and staff wellbeing due to heavier workloads.

Lessons learned suggest better planning is needed: Future phases should prioritise early data validation, targeted training, and clear contract timelines to avoid repeating past issues.

It was confirmed that lessons learned from this project have been transferred into the Digital Transformation Programme with benefits being realised. Assurance was requested that lessons learned had been applied to all projects across the organisation and that processes were in place that post implementation reviews are undertaken. It was confirmed that there is a framework for all projects which included a post project review. Ms Phillips would be asked to provide more detail on the processes and framework at a future meeting.

<u>ACTION:</u>
Detail on project management processes including post implementation reviews to be provided at a future meeting: Ms Phillips

The Committee noted the report for assurance.

8.   WORKPLAN
8.1   Audit and Risk Committee Workplan
It was agreed that Strategic Risk Register and Risk Appetite would be presented to the February 2026 meeting following the risk session at the Board Workshop in November 2025. The Committee's self-effectiveness review is planned to be progressed and will added to the workplan.

ACTION:
Agenda items to be added to the workplan. Ms Kerr

The Committee discussed and approved the Workplan for 2025/26.

9.   COMMITTEE BUSINESS
9.1   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.

9.2   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 28 August 2025.

David Eardley left the meeting

10.   ANY OTHER BUSINESS
10.1   Internal Audit Contract Extension (in confidence)
Mr Gebbie presented the paper to the Committee.

The Internal Audit Contract is due to finish on 30 June 2026. Within the contract there are 2 x one-year potential extensions incorporated. As we are in partnership with other Boards for the contract, agreement should be reached by all parties where possible.   Following discussion, it was agreed the Committee would make a recommendation to the Board for Internal Audit arrangements post June 2026.

The Committee recommend submission to the Board for approval.

11.   DATE OF NEXT SCHEDULED MEETING
The date of the next meeting of the Committee is Thursday 20 November 2025 at 10am, Microsoft Teams.

12   PRIVATE MEETING OF THE AUDIT AND RISK COMMITTEE
A private meeting with the Director of Finance was held with members of the Committee following the meeting.

The meeting concluded at 12.03pm.

A deep dive on risk processes, the Strategic Risk Register and risk appetite followed the meeting.