Scottish Ambulance Service
Working in Partnership with Universities

NHS SCOTLAND

NOT PROTECTIVELY MARKED

PUBLIC BOARD MEETING	28 May 2025 Item 18

THIS PAPER IS FOR NOTING

AUDIT AND RISK COMMITTEE MINUTES OF 23 JANUARY 2025 AND AGENDA OF MEETING HELD ON 17 APRIL 2025

Lead Director Author	Carol Sinclair, Chair of Audit and Risk Committee Julie Kerr, Governance Officer
Action required	The Board is asked to **note** the minutes and agenda
Key points	In compliance with the Service's Standing Orders, the approved Committee minutes are submitted to the Board for information and consideration of any recommendations that have been made by the Committee.

The minutes of the Audit and Risk Committee held on 23 January 2025 were approved by the Committee on 17 April 2025. The agenda from the meeting held on 17 April 2025 is also attached for the Boards information. |
Timing	Minutes are presented following approval by the Committee. The Board are also provided with the agenda of the most recent Committee meeting for information.
Corporate Risk Identification	This paper aligns to all Corporate Risks.
Link to Corporate Ambitions	The Audit and Risk Committee has responsibility on behalf of the Board to provide independent and objective review of the effectiveness of internal control systems. The Committee provides support to the Board in their responsibilities for issues of risk, control and governance and provide assurance to the Board that the governance arrangements are safe, effective and person centred.
Link to NHS Scotland's Quality Ambitions	This paper is aligned to and supports all three of NHS Scotland's quality ambitions to enable our workforce to provide safe, effective and person centred care
Benefits to Patients	_

Climate Change Impact Identification	This paper has identified no impacts on climate change.
Equality and Diversity	_

Scottish Ambulance Service
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NHS SCOTLAND

MINUTES OF AUDIT AND RISK COMMITTEE MEETING
10:30 AM ON THURSDAY 23 JANUARY 2025
VIRTUAL, MICROSOFT TEAMS

Present:	Carol Sinclair, Non-Executive Director (Chair)
	Mike McCormick, Non-Executive Director
	Irene Oldfather, Non-Executive Director
In Attendance:	Katy Barclay, Head of Business Intelligence
	Melanie Barnes, Assistant Director of Finance
	Dave Bywater, Interim Director of Care Quality and Professional Development
	Paul Bassett, Chief Operating Officer
	Karen Brogan, Associate Director of Strategy, Planning and Programmes
	Julie Carter, Director of Finance, Logistics and Strategy
	Michael Dickson, Chief Executive
	Gary Devlin, Azets – External Auditors
	Robert Kay, Head of Infrastructure and Security *(Agenda Item 15.1)*
	Julie Kerr, Secretariat – Minutes
	Rebecca Lister, Azets – External Auditors
	Thane Lawrie, Non-Executive Director (Observer)
	James Lucas, KPMG – Internal Auditors
	Maria McFeat, Deputy Director of Finance
	Wendy Quinn, Deputy Regional Director, National Operations
	Gordon Richardson, Head of Finance
	Syed Shah, KPMG - Internal Auditors
	Sarah Stevenson, Risk Manager
	Tom Steele, Board Chair
Apologies:	John Baker, General Manager, ICT
	Stuart Currie, Non-Executive Director
	Stephen Massetti, Director of National Operations
	Madeline Smith, Non-Executive Director

ITEM 1   WELCOME AND APOLOGIES

Carol Sinclair welcomed everyone to the meeting and in particular extended a welcome to Thane Lawrie, new Non-Executive Director joining his first Audit and Risk Committee meeting as an observer as part of his induction process. Apologies for absence were noted as above.

ITEM 2   DECLARATIONS OF INTEREST

One new declaration of interest noted:

- Irene Oldfather has joined the Advisory Group for the NHS Greater Glasgow & Clyde Emergency Department Review.

Standing declarations of interest were noted:

- Madeline Smith in her position as Board Member with Scottish Fire & Rescue Service
- Irene Oldfather in her position of Director, Scotland Health and Social Care Alliance and Vice Chair of Domestic Advisory Group (DAG) on the Trade and Cooperation Agreement (TCA) with the European Union.
- Carol Sinclair in her position as Trustee of Scotland's Charity Air Ambulance and Strategic Data Adviser, Digital Health and Care, Scottish Government
- Paul Bassett in his position as Trustee, Scotland's Charity Air Ambulance.
- Stuart Currie - Board Member of State Hospital Board and Vice Chair of the Independent Review of Inspection, Scrutiny and Regulation of Social Care in Scotland by the Scottish Government.
- Mike McCormick, member of an advisory Group on ESN which is a neutral group and a former Board member of NHS 24.

ITEM 3   MINUTES OF PREVIOUS MEETING

The minutes of 10 October 2024 were reviewed for accuracy, agreed as a true and accurate reflection of the meeting and were subsequently approved by Committee.

ITEM 4   MATTERS ARISING

Committee noted the following items as completed and approved their removal from the Audit and Risk Committee Matters Arising paper.

2024/10/03	Minutes of Previous Meeting
2024/10/06.2-06.4 (1)	Risk Management Update
2024/10/06.2-06.4 (2)	Risk Management Update
2024/10/06.6	Board Assurance Framework
2024/10/10 (1)	Information Governance Quarterly Report
2024/10/10 (2)	Information Governance Quarterly Report

Committee then moved to discuss Agenda Item 7.1- External Audit 2024/25 Draft Plan.

ITEM 5   RISK MANAGEMENT

Item 5.1-5.3 Quarterly Update and Corporate Risk Register

Sarah Stevenson presented the Committee with the quarterly Risk Update and Corporate Risk Register which was taken as read. The Corporate Risk Register presented to Committee was approved by the SAS Board at its meeting at the end of November 2024. Audit and Risk Committee were asked to:

- Discuss and note the update provided.
- Note the Corporate Risk Register which was approved by the SAS Board in November 2024 and further reviewed by the Performance and Planning Steering Group in December 2024 and January 2025.
- Note the 5 new risks which were identified at the October 2024 Board Development Session.
- Note the attached PPSG papers which show the review of the Service Risk Registers highlighted in section 4.8.

Sarah highlighted that the 5 new risks which were identified at the Board Development session have now been developed and the risks, controls and actions are included in the Corporate Risk Register. As part of the Risk Management Workplan Sarah advised that the Team are currently implementing the new Risk Management System InPhase with an anticipated go live date of mid to end February 2025.

Carol thanked Sarah for the overview and referred to the recent demonstration of InPhase and noted that the extra functionality fits well with the attention to detail which Committee asks for in terms of timeliness and review of risks. Carol opened to members for questions and comments and Irene Oldfather questioned as to whether the only averse risk is the financial risk and Sarah clarified that this was the case. Irene highlighted that she feels that we should also probably be risk averse in terms of patient safety. A conversation ensued and Michael Dickson added that unlike territorial health boards significant elements of our patient safety sits outwith our control. Michael agreed that yes patient safety probably should be averse, but it is articulating what is a complex clinical environment. Julie Carter advised that the primary clusters are balancing risks and suggested that something could be done around the presentation on the interdependency grid to ensure that the primary clusters show that they are a balance of all the risk tolerances. Sarah agreed to look at the risk appetite presentation.

Action/s: 1.   Risk Manager to review the presentation of the interdependency grid to ensure that the primary clusters show that they are a balance of all the risk tolerances.

Mike McCormick referred to Risk ID 5891 in relation to collaborative working and noted that there was no reference to community planning which he felt should be included. Sarah will ensure that this is reflected in future reports. Mike then went on to reference the CBRN risks 4635, 5274 and 5275 which are all showing as 25 and Mike asked where the likelihood of a CBRN mass terrorist attack comes from and asked if it was gifted to us from partners and colleagues from inter agencies and Committee noted that this was in fact the case.

Action/s: 2.   Risk Manager to include reference to community planning to Risk ID 5891 in relation to collaborative working.

Carol made reference to Page 27 of the report and asked that the language in relation to the bullet point '*Reporting this at each Performance and Planning Steering Group, Audit and Risk Committee and Board meeting allows the Service to visually show these risks are reduced as we develop and implement our actions* is enhanced to ensure it is not too one dimensional in its assessment of progress.   In terms of RIDDORS, Carol asked for an action plan to improve how people engage with reporting, management and shared learning around RIDDORS. Sarah Stevenson agreed to raise this at the Health, Safety and Wellbeing Group later today and see what can be done in terms of an improvement plan.

Action/s: 3.   Risk Manager to enhance the language in relation to the second last bullet point on the Interconnected Risks section of the paper to ensure it is not too one dimensional in its assessment of progress.

Action/s: 4.   Risk Manager to work with Health, Safety and Welfare Group to pull together an improvement plan detailing how people engage with reporting, management and shared learning around RIDDORS.

Committee discussed and noted the Risk Management overview, noted the quarterly update and approved the Risk Register.

Item 5.4   Approved Decision Log from Latest PPSG Meeting

Committee noted the PPSG Approved Decision Log from the meeting held on 13th December 2024 presented for information.

ITEM 5.5   BOARD ASSURANCE FRAMEWORK UPDATE

Julie Carter provided Committee with an update on further developments in relation to the Board Assurance Framework (BAF) and Committee were asked to review the draft Framework format and next steps. Further work will be done on the performance measures which could align to the development of the Board reporting. Work will also be undertaken to review the current assurance rating and assess current reporting and scrutiny which will include the work already completed on the staff, clinical and financial governance actions linked to the Committee(s) workplans and delegated risks and actions. Julie highlighted that following review, this format will be used for the 2025/26 Corporate Objectives. The BAF is a live document that will be regularly reviewed and updated, mapping our assurance processes, highlighting our corporate objectives and corporate risks and underpins our 2030 Strategy.

Carol Sinclair thanked Julie for the overview and noted the positive progression being made. A healthy discussion ensued, with Committee members agreeing that the document is very clear, very comprehensive and extremely well constructed. Committee noted that the document highlights that as well as tackling risks, work is ongoing to do things differently and make progress. Mike McCormick referred to the consistency of language throughout the document and Julie agreed that there is a piece of work which could be undertaken to look at the priorities we will focus on and re-align this into a summary document on a page and how this can be operationalised to add value. Based on conversations, colleagues were invited to re-visit and

provide feedback on the sections on pages 13 and 14 of the report as to whether there are any opportunities to strengthen the definitions and most likely courses of actions so that we can better understand how we will operationalise the use of these thresholds.

Committee noted that the Board Assurance Framework will continue to evolve with the organisation and Committee agreed that this will be reviewed on a regular basis with a timeframe to be determined.

ITEM 6   INTERNAL AUDIT

Item 6.1a   Clinical Medicines Management

Syed Shah introduced the Clinical Medicines Management Internal Audit Report and Committee were asked to discuss and approve the report presented which was taken as read. Syed advised that an internal audit was undertaken which focussed on the safe, secure and effective handling of medicines and medical gases to protect patients, staff, and its financial resources. An overall rating of 'significant assurance with minor improvement opportunities' was provided which is in line with the forecasted assurance provided by management. The report raised a total of 3 medium and 3 low risk findings and Syed highlighted the findings and management actions to Committee.

Jim Ward, Medical Director joined the meeting and thanked Syed and the Team and noted the very helpful and practical observations which can be taken to improve efficiency and reliability of systems. Action progress will be reported through Audit and Risk Committee as well as Clinical Governance Committee throughout the coming year.

Carol Sinclair thanked Syed for the overview and noted that the target dates for actions are short and asked for assurance that action owners are confident that these timescales can be met. Paul Watson, Clinical Governance Manager assured Committee that the actions are very pragmatic and achievable. In terms of Action 2.4 and the establishment of logistic hubs, Paul advised that this is a larger piece of work and conversations have taken place with Alex Little, Deputy Head of Procurement who is comfortable with the timeline attached to this action.

Committee discussed, noted and approved the Clinical Medicines Management Internal Audit Report presented.

Paul Watson left the meeting.

Item 6.1b   Estates Repair

Syed Shah introduced the Estates Repair Internal Audit Report and Committee were asked to discuss and approve the report presented which was taken as read. Syed advised that an internal audit which focussed on the reactive and emergency estates repair processes and the associated controls for prioritising, allocating and invoicing estates repairs was undertaken. An overall rating of 'significant assurance with minor improvement opportunities' was provided which is in line with the forecasted assurance provided by management. The report raised a total of 2 medium and 3 low risk findings which is in line with the forecasted assurance provided by management. Syed highlighted the findings and management actions to Committee.

Carol thanked Syed for the overview and in terms of Action 2.6 noted that following closure of the audit, management investigated the possibility of implementing automated overdue task notifications in the e-hop system and found that it is not feasible and asked if this is an acceptable position to find ourselves in. Julie Carter advised that although the automated overdue task notifications are not possible, all functions for repairs which were previously manual are now automated and picked up from the e-hop system and a straight payment mechanism to pay contractors is now available which is a huge improvement. Repairs will continue to be supported through an effective manual process.

Carol noted that target dates for actions are relatively short again and asked if the management team are confident that these timescales can be met. Julie advised that action owners are confident that the dates are achievable.

Committee discussed, noted and approved the Clinical Medicines Management Internal Audit Report presented.

Item 6.2   Internal Audit Progress Report

James Lucas presented the Internal Audit Progress Report which provided Committee with an update on the Internal Audit Plan 2024-25 and highlighted that 6 internal audit reviews are planned for the year 2024/25 of which three, namely Estates Repair, Clinical Medicine Management and Public Protection have been completed. Fieldwork for the Infection Prevention Control audit has been completed, with the draft report in the process of being finalised. GRS Timecards Audit is at the fieldwork stage and the Clinical Hub Audit is currently in progress. The final reports for the latter 3 audits will be presented to Committee in April 2025.

In terms of the Management Action Tracker Syed reported that there are currently 8 overdue actions, where due dates have been revised, with13 actions closed off within the current reporting period and 18 actions not yet due, but which the majority fall due before the next Audit and Risk Committee meeting in April which includes the 11 actions raised within the 2 Internal Audit Reports presented to Committee today.

Carol thanked James for the update and acknowledged the work of Julie Carter and the Executive Team and the significant work undertaken by the Information Governance Team to close off their respective actions.

Committee noted the summary position, took assurance from the update provided and approved the Internal Audit Progress Report presented.

Item 6.3   Internal Audit 2025/26 Draft Plan

James Lucas presented the draft Internal Audit 2025/26 Plan and the proposed schedule for delivery which is aligned with the planned dates of the Audit and Risk Committee meetings to ensure an even flow of reporting throughout the year. James reported that the internal audit plan is mapped against key risks taken from the Corporate Risk Register. The plan provided Committee with the rationale and indicative scope for the reviews included in the Internal Audit Plan 2025-26 namely:

- Statutory and Mandatory Training

- • Core Financial Controls – Best Value Programmes
- • Rostering Ambulance Control Centre (ACC)
- • Culture and Staff Engagement
- • Rest Break Compliance
- • ICT Infrastructure

James made Committee aware that the Global Internal Audit Standards are changing from 1st January 2025 and Committee were asked to note that there won't be a huge amount of impact, with little change to methodology and reporting. A paper will be presented to the April 2025 Audit and Risk Committee outlining the changes.

James went on to present the draft Internal Audit Charter for 2025/26 which largely remains unchanged from last year and sets out the roles and responsibilities, ways of working, methodology and approach. This is a requirement under the Public Sector Internal Audit Standards and will continue to be a requirement under the new Global Internal Audit Standards, albeit some of the references may change.

Committee were asked to approve the draft Internal Audit Plan and the draft Internal Audit Charter.

The Chair thanked James for the overview and opened to members for questions. Mike McCormick referred to the Draft Internal Audit Plan and in terms of the rationale and scope for next year's audit for rostering asked if the impact on the team dynamic of rosters could be included. Similarly in relation to ICT Infrastructure, Mike asked if consideration could be given as to whether we use servers or cloud based for software or storage generally could be included. Carol Sinclair agreed that thought will need to be given as to what is feasible for the scope of the audits but agreed that these were good points which should be considered.

In terms of Rest Break Compliance, Tom Steel acknowledged that this topic has been a priority area for some time now but asked if it was the most important area to focus on. Tom highlighted that recently the Executive Team have been undertaking operational visits and asked if feedback from these visits may have highlighted other areas which may be more important. James advised that Rest Break Compliance came through as a consistent theme and comes through in a number of different risks but also recognised that a significant amount of work has been undertaken in this area. James also advised that the report highlights a number of areas which are shortlisted for future years and the plan remains flexible should members feel that Rest Break Compliance should be replaced to allow focus on another area.

A discussion ensued and Committee approved the Draft Internal Audit Plan 2025/26 with the caveat that consideration would be given to replacing the Rest Break Compliance Audit as there has been much work/scrutiny in progress in this area. Committee also approved the Draft Internal Audit Charter 2025/26.

Carol thanked James and Syed for the comprehensive Internal Audit papers presented to Committee.

ITEM 7   EXTERNAL AUDIT

Item 7.1   External Audit 2024/25 Draft Plan

Gary Devlin informed Committee that he has now moved to a new role within Azets and introduced Rebecca Lister who will succeed him in the role of engagement lead in respect of external audit representation for the Service. Rebecca is an experienced engagement lead and health sector expert and is the current auditor to South Central Ambulance Service. The rest of the audit team remains unchanged which will ensure continuity. Gary expressed his thanks to the Service, advising that it has been a huge privilege to work with what he considers one of the most professional public sector bodies. In her capacity as Chair of Audit and Risk Committee Carol Sinclair passed on her sincere thanks on behalf of the Committee and the organisation for Gary's time working with the Service which has been a highly professional and effective relationship.

Rebecca Lister went on to present the External Audit 2024/25 draft plan which highlighted key elements of the proposed audit strategy and provided Committee with an overview of the planned scope and timing of the statutory external audit for year ended 31 March 2025. Rebecca highlighted the key changes to the auditing standards under ISA (UK) 600 are reflected in the plan and Committee noted that the scope of the work remains the same. The paper also summarised the significant risks and wider scope audit areas and Rebecca advised that there are no significant risks in relation to leadership and governance. In terms of audit fees, Committee noted that fees are reviewed and determined by Audit Scotland each year and at the time of writing, expected fees for 2024/25 have not been provided. A written update will be provided to management once this information has been received.

Carol Sinclair thanked Rebecca for the update and Mike McCormick referred to the proposed timetable for the audit and asked how it will work in practice and if we are confident that these timelines can be met. Julie Carter advised that a detailed plan will be developed around the production of the accounts and a date agreed in early May of when the draft accounts will be available.

Committee discussed and noted the External Audit 2024/25 Draft Plan presented.

Gary Devlin left the meeting.

ITEM 8 & 9   REVIEW OF STANDING FINANCIAL INSTRUCTIONS AND SCHEME OF DELEGATION

Gordon Richardson presented Committee with the Standing Financial Instructions (SFIs) and Committee were asked to approve the revised sections including the Scheme of Delegation as per the Committee Workplan.

Gordon highlighted that minor amendments have been made to Sections 4 and 5 Business Planning, Budgetary Control and Monitoring and Annual Accounts and the Annual Report respectively. No changes have been made to the Scheme of Delegation since the last review in October 2024.

Committee discussed and approved the revised Sections of the SFIs as detailed above and noted no changes to the Scheme of Delegation since last review in October 2024.

ITEM 10   INFORMATION GOVERNANCE QUARTERLY REPORT

Item 10.1   Information Governance Quarterly Report

Katy Barclay provided a quarterly update on Information Governance, which outlined progress against audit recommendations, breaches of the Data Protection Act and progress towards the implementation of the actions from the Records Management Plan which Committee were asked to note. The report was taken as read and Katy highlighted that the percentage of staff who have completed their mandatory Safe Information Handling Training and any themes of commonality from Information Security Incidents are included within this month's report and will be included in future reports. This addresses and closes the actions from the Action Tracker raised at the October 2024 Audit and Risk Committee meeting.

In terms of the ICO Audit, Katy reported that 2 high priority actions have been closed off in the reporting period as well as 2 medium rated actions. It is anticipated that one medium and 2 low rated actions will be closed off in the coming weeks. Katy highlighted that the Risk Register is reviewed quarterly prior to Information Governance Group meetings and 1 high risk remains open. Work progresses with the Information Asset Register and in terms of information security incidents, 32 incidents have been raised and investigated in the latest reporting period, none of which have met the threshold for reporting to the Information Commissioner's Office. Staff Information Governance Training figures are included within this quarter's report and Committee were asked to note that these figures are provisional and the Team are currently working with the Systems Training Department to verify this data. Freedom of Information Compliance continues to be excellent, although since August 2023 there has been an increase in the number of requests received averaging 42 per month.

Carol Sinclair thanked Katy for the very positive report and on a very minor note asked that the paper is updated to reflect Audit and Risk Committee going forward.

Resilience Committee noted the overview and update provided.

ITEM 11   FRAUD QUARTERLY REPORT

Melanie Barnes presented the quarterly fraud update which was taken as read and Melanie highlighted the following points:

- There have been 3 new allegations since the last Audit and Risk Committee meeting and of the allegations reported at the October meeting all 3 are still ongoing.
- Case C/20/0383 the deferred trial date for this case was due to take place on 20th January 2025, however, was cancelled due to amount being paid in full. An update is expected from Counter Fraud Services as to what this means for ongoing conviction and criminal charges.
- Due to the delay in the roll out of the GRS Timecard system, the fraud risk assessment was deferred. Discussions have commenced regarding a revised timescale for the assessment.
- Payroll matches have now been released and there are 136 matches, an increase of 17 (14%) from 2022/23. These will now be investigated by the Payroll Team.
- Creditor matches are due to be released by the end of January 2025.

Carol thanked Mel for the overview and opened to questions from Committee. Irene Oldfather referred to the table within the report for the Counter Fraud Service Investigations and asked if a column could be added to reflect the date of when the investigations were initiated. It was agreed that this would be a useful addition and would be added to the report going forward.

Action/s: ***5.***   ***Fraud Liaison Officer to add a column to the Counter Fraud Service Investigation table within the report to reflect the date of when the investigations were initiated.***

Carol Sinclair referred to an issue touched on previously with Mel whereby there is an internal process as applied through an investigation which may then highlight and element of fraudulent activity and asked how this could be captured in the report and presented to Committee. Mel advised that unless she is aware that there is a fraud element this cannot be reported. Human Resources are aware that if there is an element or a suggestion of fraud, then this would usually be reported to the Fraud Liaison Officer and then it would be assessed to see if it meets the threshold for a fraud investigation. Carol agreed that she would pick this up offline with Julie Carter to ensure there is a full understanding of what should be presented to Committee in this respect.

Action/s: ***6.***   ***Committee Chair and Director of Finance, Logistics and Strategy to work with Human Resources to establish what can be presented to Committee if an investigation process highlights that there may be an element of fraudulent activity.***

Carol thanked Melanie for the update and Committee noted the report and noted that Maria McFeat will present the Fraud Update to Committee going forward.

ITEM 12   **BEST VALUE PROGRAMME**

Karen Brogan provided Committee with a comprehensive update on the Best Value Programme which included updates on:

- The Best Value Programme for 2024/25 and year to date progress against the delivery of the agreed schemes.
- Year to date progress against local savings plans.
- Supporting vector of measures for 2024/25 included within the report.
- The ongoing enhanced delivery and oversight arrangements that have been established to reduce barriers to support/expedite implementation of plans.
- A first pass of the Best Value Programme for 2025/26.

The overview provided Committee with assurance on governance and delivery of the Best Value Savings Programme which supports delivery of the Boards Financial Plan and updated 24/25 financial forecast. Karen highlighted that £7.85 million savings have been delivered to date with is slightly behind the target, but the financial forecast now assumes a break-even position and it is anticipated that delivery of the full £12 million savings target will be achieved, although non-recurring savings are assumed to be higher than planned. Karen provided Committee with a summary of delivery progress against the Best Value Workstreams and highlighted ongoing progress in relation to scheduled care and the reduction in reliance on British Red Cross and taxi usage, IT and the largest shift in reduction in Overtime which is

primarily as a result in the reduction in abstractions. Key focus areas for 2025/26 will be sickness absence, accident avoidance, medicines management and air ambulance. Early indications for 2025/26 are that £5.5 million can be allocated to the £12 million efficiency plans and significant work is in progress to quantify values for the remaining plans and the Best Value paper presented to April Committee will provide more detail on these.

Carol Sinclair thanked Karen for the overview and noted that the level of detail contained within the report provides significant assurance to Committee on progress made against milestones. Carol highlighted that it was great to see the improvements in overtime due to reduced abstractions and asked if there was any effect coming through from the piece of work around reducing the use of pre-planned overtime. In terms of the current level of non-recurring savings we are experiencing, Carol asked if this is as explicit in this report as it should be or should it just come through the financial report. Julie advised that the purpose of this is to show that the Service will deliver the efficiency target this year not losing sight of the fact that some of this is non-recurring and the financial plan picks up this risk.

Carol opened to questions from members and Mike McCormick suggested that perhaps the Highlight Reports could be presented as a separate document and members could read this in conjunction with the paper if they required the extra detail for assurance. Mike commended the reduction in overtime and noted the progression in the Air Ambulance work. In terms of the NHS 24 Interface work and the online booking, Mike noted that clearly, we are hoping that these realise much sought after recurring savings but asked if we were at the stage to establish what the tipping point would be for this. Karen advised that this work is at the very early stages, with the Service having gone live with timed admissions and the emergency side will not be live until February 2025. Work is ongoing looking at the volume of calls received from NHS 24 but there is a reticence that they still may not transfer all of them initially. Once there is an understanding of the volume, work will be done in terms of projections to allow the Executive Team to make some risk based decisions. In terms of telephone lines, Mike asked what BT are billing us and whether it would be worthwhile looking at this. Julie Carter advised that this should have already been undertaken, but she will cross check this with IT colleagues. Irene Oldfather echoed Mike's comments and in relation to taxi use, asked if there were opportunities around resurrecting Uber Health and connecting into the third sector. Karen advised that as part of the Scheduled Care Efficiency Programme there are a number of opportunities being looked at i.e. how we resource the demand in general, how we optimise the work of our own Card 46 resources and what opportunities we have within the Scheduled Care environment to optimise the use of digital systems.

Committee noted the overview and opportunities for improvement and took assurance that proactive anticipatory intervention measures have been invoked and achievable actions are in place.

Committee then moved to discuss Agenda Item 15.2 – Resilience Committee Update.

ITEM 13   COMMITTEE WORKPLAN 2024/25

Committee reviewed and noted the workplan for 2024/25 which is presented to each meeting for information and in particular noted no changes.

Committee approved the Workplan presented.

ITEM 14   COMMITTEE DRAFT WORKPLAN 2025/26

Julie Carter presented the 2025/26 Draft Audit and Risk Committee Workplan and Committee were asked to discuss and approve the plan presented.

Audit and Risk Committee discussed and approved the Workplan presented.

ITEM 15   RESTRICTED - RESILIENCE

Item 15.1   Restricted – Cyber Resilience and NIS Audit Action Plan Update

Invoking Standing Order 5.22 resolution to take item in private.

Item 15.2   Restricted - Resilience Committee Update

Invoking Standing Order 5.22 resolution to take item in private.

ITEM 16   ANY OTHER BUSINESS

No items of other business were raised.

Carol Sinclair closed the meeting and thanked everyone for their attendance and the robust discussions during the meeting.

Date of next meeting – 17 April 2025.

AUDIT & RISK COMMITTEE MEETING
10:30 – 13:30 ON THURSDAY 17 APRIL 2025
VIA MICROSOFT TEAMS

AGENDA

The matrix below links the agenda items within the Audit and Risk Committee with the Corporate Risks (CR) in place across the Service.

Key:
CR 4638 – Very High – Hospital Handover Delays
CR 5062 – Very High – Financial Targets
CR 5519 – Very High – Statutory and Mandatory Training
CR 5602 – High - Service's Defence Against a Cyber Attack
CR 5603 – High - Maintaining required service levels (Business Continuity)
CR 4636 – High - Health and Wellbeing of staff affected
CR 5653 – High - Organisational Culture
CR 5887 – High - Service Transformation (Change Management)
CR 5888 – High - Workforce Planning
CR 5889 – High - Workforce Sustainability
CR 5890 – High - Environmental Sustainability
CR 5891 – High - Collaborative Working

		IMPACT				
		Low (1)	**Minor (2)**	**Moderate (3)**	**Major (4)**	**Extreme (5)**
LIKELIHOOD	**Almost Certain (5)**					
	Likely (4)				CR5062 – 2 Items	
	Possible (3)				CR5602 – 1 Item CR5603 – 1 Item	
	Unlikely (2)					
	Rare (1)					

Agenda Item	Brief Type	Lead	Risk
1. Welcome and Apologies	*For noting*	C Sinclair	_
2. Declarations of Interest relevant to the Meeting	*For Noting*	C Sinclair	_
3. Minutes of meeting held on 23 January 2025	*For Approval*	C Sinclair	_
4. Matters Arising	*For Approval*	C Sinclair	_

5. **Restricted - Risk Management**
  5.1 Quarterly Update
  5.2 Corporate Risk Register
  5.3 PPSG Risk Paper
  5.4 Approved Decision Log from latest PPSG Meeting – Actions
	For Discussion & Approval	S Stevenson/J Carter	_

6. **Audit and Risk Committee Workplan 24/25**
  6.1 Review of Standing Orders
  6.2 Board Members Declarations of Interest and Gifts and Hospitality Register
	For Discussion & Approval	J Carter	

No.	Item	Action	Lead	Risk
7.	**Audit and Risk Committee** 7.1 Review of Terms of Reference 7.2 Annual Report 24/25 7.3 Audit and Risk Committee Self-Assessment *(Committee to note checklist will be circulated virtually for completion with collated version presented to June Committee)*	*For Discussion & Approval*	J Carter	

8.	**Internal Audit**
	8.1 Internal Audit Reports
	  (a) Infection Prevention Control
	  (b) GRS Timecards – Implementation Readiness
	
	8.2 Internal Audit Follow Up Report
	8.3 Final Internal Audit 2025/26 Draft Plan and Internal Audit Charter
	8.4 Global Internal Audit Standards
		For Discussion & Approval	J Lucas (KPMG)
			S Shah (KPMG)
				-

9.	**External Audit** 9.1 Interim Audit Progress Report – *Verbal Update* 9.2 Audit Scotland External Audit Fees 2024/25	*For Discussion* *For Approval*	R Lister (Azets) R Lister (Azets)	- -
10.	Review of Standing Financial Instructions and Scheme of Delegation	*For Approval*	G Richardson	
11.	Accounting Estimates 11.1 Medical Gas Holdings – Verbal Update	*For Noting* *For Information*	G Richardson J Carter	
	COMFORT BREAK			
12.	Information Governance Quarterly Report	*For Noting*	P Bassett	_
13.	Fraud Quarterly Report	*For Noting*	M McFeat	CR5062 (and wider internal controls)
14.	Best Value Programme	*For Noting*	J Carter/K Brogan	CR5062
15.	Committee Workplan 2025/26	*For Noting*	J Carter	
16.	**Restricted –** **Resilience** 16.1 Cyber Resilience and NIS Audit Report 16.2 Resilience Committee Update	*For Noting*	 J Baker P Bassett	CR5602; CR5603
17.	Any Other Business			

Date of next meeting: Thursday 12th June 2025 at 10:00 am