Scottish Ambulance Service
Working in Partnership with Universities

NHS SCOTLAND

PUBLIC BOARD MEETING **25 November 2026**
Item 19

THIS PAPER IS FOR NOTING

AUDIT AND RISK COMMITTEE MINUTES OF 11 JUNE 2026 AND AGENDA OF MEETING HELD ON 22 OCTOBER 2026

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 11 June 2026 were approved by the Committee on 22 October 2026. The agenda from the meeting held on 22 October 2026 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	_

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NHS SCOTLAND

MINUTES OF AUDIT AND RISK COMMITTEE MEETING
10:00 AM ON THURSDAY 11 JUNE 2026
VIRTUAL, MICROSOFT TEAMS

Present:
Carol Sinclair, Non-Executive Director (Chair)
Mike McCormick, Non-Executive Director (Vice Chair)
Stuart Currie, Non-Executive Director
Thane Lawrie, Non-Executive Director
Paul Gray, Non-Executive Director
Madeline Smith, Non-Executive Director

In Attendance:
Charlotte Barber, Azets
Karen Brogan, Associate Director of Strategy, Planning and Programmes
Andrew Carruthers, Associate Director of Care Quality & Professional Development
Julie Carter, Director of Finance, Logistics and Strategy
Michael Dickson, Chief Executive
Amy Hughes, Azets
Robert Kay, (Agenda Items 09.2 and 17.1)
Julie Kerr, Governance Officer/Deputy Board Secretary – Minutes
Rebecca Lister, Azets – External Auditors
James Lucas, KPMG – Internal Auditors
Maria McFeat, Deputy Director of Finance
Larissa Morrison, PA to Director *(Observer)*
Jalibani Ndebele, Director National Operations
Elly Pollock, Corporate Governance Administrator *(Observer)*
Gordon Richardson, Head of Finance
Syed Shah, KPMG - Internal Auditors
Tom Steele, Board Chair
Sarah Stevenson, Risk Manager

Apologies:
Katy Barclay, Head of Business Intelligence
Paul Bassett, Chief Operating Officer
Emma Stirling, Director of Care Quality & Professional Development

ITEM 1 WELCOME AND APOLOGIES

Carol Sinclair welcomed attendees to the meeting and noted the apologies for absence as recorded above. Carol also thanked Madeline Smith for her contribution to the Audit and Risk Committee during her tenure as a Non-Executive Director, noting that this was her final meeting of the Committee before her tenure ends on 30th June 2026.

ITEM 2 DECLARATIONS OF INTEREST

Julie Carter declared that she was now appointed a Trustee of the Erskine Veterans Charity.

Standing declarations of interest were noted:

- Madeline Smith in her position as-Board Member with Scottish Fire & Rescue Service
- Carol Sinclair in her position Chair of the Data Board for Health and Social Care.
- 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 and Vice Chair of the Independent Review of Creative Scotland.
- Mike McCormick, member of an advisory Group on ESN which is a neutral group and a former Board member of NHS 24.
- Thane Lawrie, Non-Executive Director of the Scottish Legal Complaints Commission.
- Paul Gray Lay Member, Judicial Appointments Board for Scotland; Non-executive Director, Care Inspectorate; Senior adviser, Charlotte Street Partners; Founding Director, Newlands Murray Ltd; Chair of the Management Advisory Board at the Scottish Public Pensions Agency.

ITEM 3 MINUTES OF PREVIOUS MEETING

The minutes of 23 April 2026 were reviewed for accuracy, agreed as a true and accurate reflection of the meeting and were subsequently approved by Committee.

ITEM 4 INTERNAL AUDIT

4.1 Rostering ACC Internal Audit Report

Syed Shah introduced the Rostering ACC Internal Audit Report, which was taken as read. The audit assessed whether effective processes, controls and governance were in place to support ACC rostering, including formal roster review, alignment with Core Principles, demand and capacity forecasting, and workforce planning. The report provided significant assurance with minor improvements required, which was higher than management had anticipated, and identified two medium and two low-risk findings with agreed management actions.

Carol thanked Syed for the overview and Committee welcomed the report, noting its alignment with the FourNet review of ACC Operations. Discussion focused on the need for rosters to better reflect demand, support staff wellbeing, strengthen workforce planning and contribute to sustainable operational performance. Management confirmed that the audit findings would be incorporated into wider improvement work and aligned with the FourNet review outcomes.

The Committee noted the scale and complexity of the work required, including review of existing rosters and workforce modelling, and recognised that target dates may need to be refined as the wider programme develops.

The Committee noted and approved the Rostering ACC Internal Audit Report and the assurance provided.

4.2 Culture and Staff Engagement Internal Audit Report

Syed Shah introduced the Culture and Staff Engagement Internal Audit Report, which was taken as read. The audit assessed whether SAS has effective arrangements to embed and monitor a positive working culture and to support staff involvement in organisational decision making. The report provided significant assurance with minor improvements required, in line with management expectations, and identified three medium and one low risk finding with agreed management actions. Low staff survey participation was noted as limiting the representativeness of results.

Carol thanked Syed for the overview and Committee welcomed the report and noted its alignment with the wider culture improvement programme. Discussion focused on strengthening communication and feedback mechanisms, ensuring staff can see how their views influence decisions, and reinforcing staff side engagement through governance structures. The Committee recognised the audit as a point in time assessment within a broader programme of cultural change and noted management's rationale for closing a low risk action, given that the wider approved programme would address the issues identified.

The Committee noted and approved the Culture and Staff Engagement Internal Audit Report and the assurance provided.

4.3 Internal Audit Progress Report

James Lucas presented the Internal Audit Progress Report, summarising delivery of the Internal Audit Plan and the status of agreed management actions. All six audits in the 2025/26 plan have been completed, with no high priority findings reported. For 2026/27, six reviews are planned, one of which is currently at fieldwork stage.

The Committee noted that audit progress is reviewed at each meeting and took assurance from completion of the 2025/26 programme and commencement of the 2026/27 plan. A further update on follow up actions will be provided at the October 2026 meeting.

Carol thanked James for the overview and Committee noted the Internal Audit Progress Report.

ITEM 5 BEST VALUE PROGRAMME

Karen Brogan provided Committee with a comprehensive update on the Best Value Programme which was taken as read and reported that the Service achieved full savings for 2025/26. In terms of 2026/27, savings schemes equivalent to 75% of the required target have been identified, with further work underway across operational, national operations and support departments to develop additional savings opportunities through local delivery planning. Members also noted that progress continues on project mandates, with 20 mandates completed and further submissions expected. Governance documentation, including the programme's Terms of Reference and supporting procedures, have been refreshed to reflect updates to processes and alignment with Scottish Government requirements. The report format has also been revised to provide greater clarity on the issues being addressed, expected outcomes and measures of success for each workstream.

The Committee heard that a number of high value workstreams remain a key focus, particularly the reduction of overtime expenditure. While some progress has been achieved, further work is required to improve vacancy management, reduce abstractions and ensure compliance with the

recently approved overtime policy. Members were advised that sickness absence improvement work continues, supported by management and the planned introduction of absence management dashboards. Early indications suggest that the benefits of a range of foundational actions are beginning to emerge, with absence levels tracking below those reported at the same point last year. The Committee also noted progress on decarbonisation initiatives following the award of additional external funding and received assurance that action was being taken to address challenges associated with compliance with the medical gases scanning application.

Carol thanked Karen for the overview and discussions focussed on the importance of demonstrating wider benefits beyond financial savings alone, including improvements to patient experience, staff utilisation and system wide value. Members welcomed the development of initiatives such as the HR Bot and patient level costing work, which were expected to enhance understanding of both operational impact and value for money. It was noted that the Best Value Programme continued to emphasise service improvement and outcomes, with financial benefits considered alongside the wider organisational impact of change initiatives.

Committee welcomed the progress being made and acknowledged the value of the Best Value Programme as a key source of assurance and scrutiny.

ITEM 6 RISK MANAGEMENT

Item 6.1 & 6.2 Quarterly Update and Corporate Risk Register

Sarah Stevenson presented the Committee with the quarterly Risk Update and Corporate Risk Register which were taken as read. Audit and Risk Committee were asked to:

- Discuss and note the update provided.
- Note the Corporate Risk Register, which was reviewed by the SAS Board in May 2026 with further updates applied to some of the actions.
- Note the attached PPSG papers that shows the review of the service risk registers.

Sarah highlighted and members noted that the ScotSTAR risk previously discussed at the Board Development Session has been transferred for oversight through the Clinical Governance Committee, with Board approval obtained in May. Committee also heard that enhanced reporting arrangements had been implemented in relation to adverse events reported, with detailed InPhase reports now being provided to programme leads on a fortnightly basis, including staff feedback information and supporting dashboard data. The Committee noted analysis of adverse event and Significant Adverse Event Review (SAER) activity, which indicated that while adverse events tend to increase during winter periods, there was no consistent correlation between this and the number of SAERs initiated. It was agreed that this trend would continue to be monitored to support organisational learning and assurance.

Carol thanked Sarah for the overview and members commended the significant development of risk reporting and the quality of information now available to support scrutiny and discussion. Assurance was provided that robust arrangements were in place for identifying, reviewing and managing SAERs, including weekly reviews of reported incidents and strengthened governance processes introduced in recent years.

The Committee also discussed the organisational Risk ID 5560 relating to NHS reform and change. Members reflected on recent national discussions regarding reform and recognised

opportunities for optimism, however, it was agreed that the current risk remained principally linked to the uncertainty surrounding future changes and their potential impact on the Service. It was noted that the wording and intent of the risk would be reviewed further as part of ongoing risk management arrangements.

Action/s: 1. Risk Manager to review the wording and intent of Risk ID 5560 (New Future Direction of NHS) as part of ongoing risk management arrangements.

The Committee welcomed the continued evolution of risk management arrangements and acknowledged the significant contribution of the risk management team in strengthening organisational governance.

Committee noted the Quarterly Update and approved the Corporate Risk Register.

Item 6.3 PPSG Risk Paper

Sarah went on to present the PPSG Risk paper which Committee were asked to:

- Consider escalation of any high or very high risks to the Corporate Risk Register.
- Review the Risk Management Key Performance Indicators, including the presentation of the number of overdue events on InPhase and seek assurance that these are being actioned.
- Review the Corporate Risk Register and note the actions in place and the assurance being received that the risks are being controlled effectively.
- To agree if as a result of areas identified at the May PPSG meeting and/or the review of the service risks if any further risks should be escalated to the CRR.
- Review the management feedback to staff data from InPhase, noting further development of this reporting in future meetings.
- Note further work required around developing risk tolerance levels linked to performance.

Sarah provided Committee with an update regarding arrangements for providing feedback to staff following the reporting of adverse events. Members heard that feedback from Staff Side had indicated that some staff did not feel they were receiving sufficient feedback from line managers following incident reporting. In response, enhanced reporting has been introduced, including additional information on how feedback has been provided, with performance data now being reported to the Performance and Planning Steering Group to support oversight and improvement. Committee welcomed the focus on strengthening feedback mechanisms and noted the importance of ensuring staff are informed of outcomes and learning arising from adverse event reporting.

Carol thanked Sarah for the overview and Committee noted the PPSG Risk paper presented.

Item 6.4 Risk Management Annual Report

Sarah Stevenson presented the Risk Management Annual Report which Committee were asked to discuss and approve. The report summarises the key activities and achievements relating to the management of risk within the Service and provides a summary of the adverse event reporting statistics for the last financial year 2025/26. Members were advised that a new Risk Management Administrator had been appointed following the retirement of the previous postholder and had integrated well into the team. The report has also been enhanced to include year on year comparisons of key performance indicators to provide greater visibility of trends and progress. It was noted that future reports would include additional information on the

effectiveness of risk mitigation actions to strengthen assurance regarding risk management outcomes.

Carol thanked Sarah for the overview and Committee welcomed the report and commended the significant volume of work undertaken by the Risk Management Team throughout the year.

During discussion, members reflected on recent Board development sessions and the review of the Board's risk appetite. It was suggested that future annual reports should explicitly reference the evolution of the Board's approach to risk, including a greater willingness to consider innovation, transformation and managed risk-taking in response to the changing healthcare environment. This was welcomed and will be reflected in future reporting.

Committee approved the Risk Management Annual Report presented.

Item 6.5 Approved Decision Log from Latest PPSG Meeting

Committee discussed and noted the approved Decision Log from the latest PPSG meeting.

ITEM 7 GOVERNANCE COMMITTEES

Item 7.1 Annual Reports and TORs

Julie Carter presented the Annual Reports and Terms of Reference for Staff Governance and Clinical Governance Committees which are provided for assurance in the completion of the Governance Statement. Audit and Risk Committee are asked to note:

- Staff Governance Committee Annual Report
- Staff Governance Committee Terms of Reference
- Clinical Governance Committee Annual Report
- Clinical Governance Committee Terms of Reference

The Clinical and Staff Governance Committee Annual Reports confirmed that both Committees had fulfilled their delegated responsibilities and provided assurance on safe, effective and person centred governance arrangements. The Committees have reviewed and approved their Terms of Reference as part of the annual Constitution and ToR review, with the reports and ToRs to be presented to the Board on 24 June 2026 for approval. A minor error in the Staff Governance Annual Report membership section was identified and will be corrected to reference 2026 before final publication.

Audit and Risk Committee noted the Annual Reports and TORs presented and recommended to the Board for approval subject to the one minor change highlighted above.

Action/s: 2. Secretariat to amend the date on the Committee membership section of the Staff Governance Annual Report to read 2026.

Item 7.2 Audit and Risk Committee Self-Assessment

Julie Carter presented the Audit and Risk Committee Self-Assessment Checklist and Committee members were asked to:

- Approve the attached Self-Assessment and

- Note the improvement actions therein.

Julie highlighted that as part of continuous improvement of the Audit and Risk Committee business and performance, the Audit and Assurance Committee handbook describes good practice notes for those organisations like SAS, to which the Scottish Public Finance Manual is applicable. Committee noted that the self-assessment process had not identified any significant areas requiring improvement. Julie Carter advised that a single improvement action is being proposed to support continuous development of the Committee's effectiveness which will involve benchmarking Audit and Risk Committee arrangements with other patient facing NHS Boards, including work already underway with NHS 24, to identify opportunities for learning, share good practice and consider any enhancements that could further strengthen committee business and governance arrangements.

During discussion, members recognised the value of engaging with wider Audit and Risk Committee networks across the public sector. The Chair highlighted ongoing efforts to establish links with national Audit and Risk Committee forums and noted the potential benefits of collaboration and shared learning, particularly in the context of public sector reform and partnership working.

The Committee approved the Audit and Risk Committee Self-Assessment and the associated improvement action.

Item 7.3 Self-Assessments – Clinical Governance and Staff Governance Committees

Julie Carter presented the checklists and associated action plans for Clinical Governance and Staff Governance Committees which have been approved by Committee members. Audit and Risk Committee are asked to note the checklists and action plans presented.

Julie highlighted that as part of continuous improvement of the Governance Committees business and performance, and the development of the Board Assurance Framework a Self-Assessment checklist was put in place for each of the Governance Committees in 2022. The self-assessment allows Committee to define their assurance needs, map the various sources of assurance and develop an integrated approach to assurance.

Committee noted and took assurance from the self-assessment checklists presented for Clinical Governance and Staff Governance Committees and recommended these for Board approval.

ITEM 8 RESTRICTED – Draft Annual Report and Accounts 2025/26

Invoking Standing Order 5.22 resolution to take item in private.

ITEM 9 EXTERNAL AUDIT

Item 9.1 RESTRICTED - External Audit Annual Report

Invoking Standing Order 5.22 resolution to take item in private.

Item 9.2 External Audit IT Report

Amy Hughes Azets provided Committee with a general overview in relation to the progress against IT related recommendations arising from the previous year's External Audit Review. Amy reported that no new recommendations had been raised during 2025/26, two previous recommendations had been closed, and good progress had been made against the remaining actions, with most expected to be completed during 2026/27. Robert Kay reported that activity has focussed on strengthening IT and cyber control arrangements and improving alignment between the various external assurance frameworks. An additional dedicated resource has been allocated to address outstanding findings and support the transition to the National Cyber Security Centre's Cyber Assessment Framework and wider assurance arrangements. Progress had been made across a number of actions, including information security policy review, management of generic and privileged accounts, removal of inappropriate service accounts, and implementation of revised password complexity controls in line with NHS Scotland guidance.

Carol thanked Amy and Robert for the overview and members welcomed the progress made and acknowledged that user account management and active directory controls remained common challenges across organisations.

The Committee thanked the ICT team for the improvements achieved and noted the report.

Item 9.3 Draft Letter of Representation

Committee discussed and noted the draft letter of representation presented by Rebecca Lister, Azets.

ITEM 10 THIRD PARTY AUDITS

Maria McFeat presented Committee with a paper in relation to Third Party Audits 2025/26 and as part of the year end assurance process, Committee were asked to note the updated Service Audits for year 2025-26 namely:

- Payroll Services
- IT Services
- NSI Financial Ledger

Maria highlighted that the Payroll Service and IT audits both received qualified opinions and showed no issues except for a qualified opinion on the IT system, with control errors reduced from 14 to 4 and mitigations in place. The Annual Report includes a paragraph highlighting the qualified opinion and mitigations. Payroll audit issues related to insufficient evidence of double checking changes and IT audit issues related to user access controls i.e. not removing access promptly. No incidents were reported as a result of these findings.

Carol emphasised the importance of understanding the assurance mechanisms of other Boards and welcomed the clarification on internal controls and Committee noted the Service Audits presented for 2025-26.

ITEM 11 INFORMATION GOVERNANCE QUARTERLY REPORT

Item 11.1 Information Governance Quarterly Report

In the absence of Katy Barclay Committee were presented with the quarterly update on Information Governance, which outlined progress against audit recommendations, breaches of the Data Protection Act, ICO Actions 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 Carol opened to Committee for comments and questions.

Discussion focused on progress against outstanding Information Governance actions, particularly the high priority review of data sharing agreements. Members sought assurance that delayed actions remained on track and requested clearer updates, with clear timescales within future quarterly reports to support Committee oversight.

Committee noted the Information Governance Quarterly Report presented.

Action/s: ***3. Information Governance Team to provide an update on progress against delayed actions, including the review of data sharing agreements, and ensure future quarterly reports include clear timescales for completion.***

Item 11.1 Information Governance Annual Report

In the absence of Katy Barclay Committee were presented with the Information Governance Annual Report for 2025/26 which was taken as read and Committee were asked to note that this paper is presented annually for information and assurance to the Audit and Risk Committee.

Audit and Risk Committee welcomed the level of detail contained within the report and noted the Information Governance Annual Report 2025/26 presented.

ITEM 12 COUNTER FRAUD

Item 12.1 Fraud Quarterly Report

Maria McFeat presented the quarterly fraud update which was taken as read and highlighted the following points:

- There has been 1 new allegation since the last Audit and Risk Committee meeting and of the new allegations reported all have been closed.
- Counter Fraud quarterly update summary is provided as an Appendix to the report.
- One intelligence alert issued in Q4 across NHS Scotland.
- The total number of cases reported within NHS Scotland is 158 in the quarter, the Service making up 3.2% of that total, lower than quarter 3 at 3.5% and equal to the annual average of 3.2%

Committee noted that fraud activity remained low, with one new allegation received and closed, and that engagement with fraud awareness training has increased significantly across the organisation.

Discussion focussed on learning from fraud related cases and the importance of using trends and themes to strengthen prevention activity and organisational learning. Members considered how lessons from misconduct, disciplinary and dismissal cases could be used to identify wider organisational risks and improve processes, with links drawn to workforce culture and staff governance. The Committee welcomed the increase in fraud awareness training uptake and

encouraged further analysis of the factors contributing to this success to support future compliance and learning initiatives.

It was agreed that Mike McCormick, Chair of the Staff Governance Committee, would raise at the next meeting how learning from misconduct and dismissal cases could be accessed and used to support wider organisational learning.

The Committee noted the Fraud Quarterly Report.

Action/s: 4. Mike McCormick, Chair of Staff Governance Committee to raise at the next meeting how learning from misconduct and dismissal cases could be accessed and used to support wider organisational learning.

Item 12.2 Fraud Action Plan 2025/26

Maria McFeat presented the Fraud Action Plan 2025/26 and Committee were asked to note the contents of the report. Maria highlighted that as part of the Counter Fraud Standards, Boards are required to develop an annual Fraud Action Plan (FAAP) and the report updates the Plan up to quarter 4 2025/26. The Plan also includes both Service actions and national and local Counter Fraud Service activities.

Committee noted ongoing work to update the Fraud Action Plan in response to evolving legislative requirements, including the Economic Crime and Corporate Transparency Act and the Crime and Policing Act.

Committee noted the Fraud Action Plan update presented.

ITEM 13 BOARD ASSURANCE FRAMEWORK

Julie Carter provided Committee with an update on the Board Assurance Framework and Committee were asked to note that this had been refreshed to align with the 2026/27 Plan on a Page, Corporate Objectives and sources of assurance. Julie highlighted that this is a live document which will continue to evolve alongside governance and reporting arrangements.

Carol thanked Julie for the overview and members welcomed the ongoing development of the framework, noting its role in aligning assurance and governance activity, identifying gaps, reducing duplication and providing a clear line of sight between corporate objectives, executive actions and Board assurance. The importance of maintaining a clear thread from strategy through to assurance was emphasised.

The Committee recognised the BAF as a valuable governance tool, commended the progress made to date, and welcomed the continued programme of refinement and regular updates.

ITEM 14 WHISTLEBLOWING ANNUAL REPORT

Andrew Carruthers presented the Whistleblowing Annual Report which Committee were asked to discuss and note. A total of 25 concerns were received between 1st April 2025 and 31st March 2026, two of which were taken forward one as a stage 1 and one as a stage 2 Whistleblowing concern. Of the remaining 23 concerns, 13 were taken forward as business as usual and10 did not require further input at the time of raising the concern. It was noted that,

despite the increase in concerns, the number of formal whistleblowing cases remains consistent, with organisational learning continuing to be taken from cases raised.

Carol thanked Andrew for the update and Committee noted the report and the ongoing work to promote awareness of whistleblowing arrangements across the Service.

ITEM 15 COMMITTEE WORKPLAN 2026/27

Committee reviewed and noted the workplan for 2026/27 which is presented to each meeting for information and in particular noted any changes highlighted in red.

ITEM 16 MATTERS ARISING

Committee noted the following 7 items as complete and approved their removal from the Audit and Risk Committee Matters Arising paper.

2026/04/02	Declarations of Interest
2026/04/05.2 (2)	Risk Management Update
2026/04/05.2 (3)	Risk Management Update
2026/04/06.2	Board Members Declarations of Interest and Gifts and Hospitality Register
2026/04/07.1	Review of Terms of Reference
2026/04/07.3 (1)	Audit and Risk Committee Self-Assessment
2026/04/07.3 (2)	Audit and Risk Committee Self-Assessment

Committee discussed the update provided for the undernoted Action and it was agreed that this could also be closed given that it will come back through Committee as part of the work in relation to the Fraud Action Plan.

2026/04/06.2	Board Members Declarations of Interest and Gifts and Hospitality Register

Committee discussed the updates provided for the undernoted Actions and their proposed completion and agreed to extend the timelines through until October 2026.

2026/04/04	Best Value Update
2026/04/05.2 (1)	Risk Management Update

ITEM 17 RESTRICTED - RESILIENCE

Item 17.1 Restricted – Cyber Resilience and NIS Audit Action Plan Update

Invoking Standing Order 5.22 resolution to take item in private.

Item 17.2 Restricted - Resilience Committee Update

Invoking Standing Order 5.22 resolution to take item in private.

Item 17.3 Restricted – Resilience Committee Annual Report

Invoking Standing Order 5.22 resolution to take item in private

ITEM 18 ANY OTHER BUSINESS

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

Date of next meeting – 22 October 2026 at 10:00 am.

Scottish Ambulance Service
Working in Partnership with Universities

NHS SCOTLAND

NOT PROTECTIVELY MARKED

AUDIT & RISK COMMITTEE MEETING
10:00 – 13:00 ON THURSDAY 22 OCTOBER 2026
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 – Failure to Achieve Financial Target
CR 5602 – High - Service's Defence Against a Cyber Attack
CR 4636 – High - Health and Wellbeing of staff affected
CR 5653 – High - Organisational Culture and Staff Experience
CR 5889 – High – Future Workforce
CR 5891 – High - Collaborative Working
CR 5560 – High – Future Direction of NHS (New Proposed Risk)

		IMPACT				
		Low (1)	**Minor (2)**	**Moderate (3)**	**Major (4)**	**Extreme (5)**
LIKELIHOOD	**Almost Certain (5)**				CR4638 –	
	Likely (4)			CR4636 – 1 Item	CR5062 –1 Item CR5653 – CR5602 – 1 Item	
	Possible (3)			CR5891 – CR5889 – CR5891		
	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 11 June 2026	*For Approval*	C Sinclair	_
4. Best Value Quarterly Update	*For Noting*	J Carter/K Brogan	
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 5.5 Risk Management Policy	*For Discussion & Approval*	S Stevenson/J Carter	_
6. **Internal Audit** 6.1 Internal Audit Reports (a) Scheduled Care Internal Audit Report 6.2 Internal Audit Progress Report	*For Discussion & Approval*	J Lucas (KPMG) S Shah (KPMG)	
7. **External Audit** 7.1 External Audit Update - Verbal	*For Discussion*	R Lister (Azets)	-

COMFORT BREAK			
8. Review of Standing Financial Instructions and Scheme of Delegation	*For Approval*	G Richardson	
9. Information Governance 9.1 Quarterly Report	*For Noting*	K Barclay	_
10. **Counter Fraud** 10.1 Fraud Quarterly Report 10.2 Fraud Action Plan Update 10.3 Fraud Annual Self-Assessment	*For Noting*	M McFeat	CR5062 (and wider internal controls)
11. Committee Workplan 2026/27	*For Noting*	J Carter	_
12. Matters Arising	*For Approval*	C Sinclair	
13. **Restricted – Resilience** 13.1 Cyber Resilience and NIS Audit Report 13.2 Resilience Committee Update	*For Noting*	 J Baker J Ndebele	CR5602; CR5603
14. Audit and Risk Committee Meeting Dates for 2027: • Thursday 21 January 2027 • Thursday 22 April 2027 • Thursday 10 June 2027 • Thursday 21 October 2027	*For Noting*	C Sinclair	
15. Any Other Business		ALL	

Date of Next Meeting: Thursday 21 January 2027

RECORDING PRIVACY NOTICE

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