



Public Board Meeting

**27 May 2026
Item 24**

THIS PAPER IS FOR NOTING

**AUDIT AND RISK COMMITTEE MINUTES OF 22 JANUARY 2026 AND
AGENDA OF MEETING HELD ON 23 APRIL 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	<p>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.</p> <p>The minutes of the Audit and Risk Committee held on 22 January 2026 were approved by the Committee on 23 April 2026. The agenda from the meeting held on 23 April 2026 is also attached for the Boards information.</p>
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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**MINUTES OF AUDIT AND RISK COMMITTEE MEETING
1:00 PM ON THURSDAY 22 JANUARY 2026
VIRTUAL, MICROSOFT TEAMS**

Present: Carol Sinclair, Non-Executive Director
Mike McCormick, Non-Executive Director (Chair)
Thane Lawrie, Non-Executive Director
Madeline Smith, Non-Executive Director

In Attendance: Charlotte Barber, Azets – External Auditors
Katy Barclay, Head of Business Intelligence
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
Graeme Ferguson, Acting Director of Workforce (Agenda Item 12)
Amy Hughes, Azets – External Auditors
Robert Kay, Head of ICT Infrastructure & Security (Agenda Item 16.1)
Julie Kerr, Governance Officer – Minutes
Rebecca Lister, Azets – External Auditors
James Lucas, KPMG – Internal Auditors
Maria McFeat, Deputy Director of Finance
Gordon Richardson, Head of Finance
Tom Steele, Board Chair
Sarah Stevenson, Risk Manager
Gordon Young, Head of Service, Counter Fraud Services (Agenda Item 05)

Apologies: John Baker, General Manager, ICT
Stuart Currie, Non-Executive Director
Stephen Massetti, Director of National Operations
Irene Oldfather, Non-Executive Director
Syed Shah, KPMG - Internal Auditors
Emma Stirling, Director of Care Quality & Professional Development

ITEM 1 WELCOME AND APOLOGIES

Mike McCormick welcomed attendees to the meeting and apologies for absence were recorded as above.

Committee moved to Agenda Item 5, and will then revert back to Agenda Item 2 once the meeting is fully quorate.

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ITEM 2 DECLARATIONS OF INTEREST

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 Chair of the Data Board for Health and Social Care.
- 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 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.

ITEM 3 MINUTES OF PREVIOUS MEETING

The minutes of 16 October 2025 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 complete and approved their removal from the Audit and Risk Committee Matters Arising paper.

2025/10/03	Minutes of Previous Meeting
2025/10/06.5	Risk Management Policy
2025/10/15.2	Resilience Committee Update

ITEM 5 COUNTER FRAUD PRESENTATION

Gordon Young, Head of Service Counter Fraud Services joined the meeting and provided Committee with a comprehensive update on the NHS Scotland Counter Fraud Strategy, focussing on the organisations approach to fraud prevention, recent significant cases, emerging threats, legislative changes and future strategic direction. Gordon advised that the Strategy was built on four pillars with a continued emphasis on self-assessment against the UK wide Counter Fraud Standard, aiming to move from ‘partially met’ to ‘met’ status across its 12 components. Gordon provided Committee with examples of recent high profile cases and the robust approach which is taken to NHS related fraud. New risks have been identified, such as staff holding multiple full-time jobs while working remotely, increased sickness absence fraud, and fraudulent use of artificial intelligence (AI) in job applications and communications.

Gordon went on to highlight that the Economic Crime and Corporate Transparency Act introduces a new offence for organisations failing to prevent fraud. Compliance with the Counter Fraud Standard is now a statutory defence. Additionally, a mandatory Counter Fraud training module has been launched to boost staff awareness and uptake. In summary, Gordon advised that from 1st April the Counter Fraud Strategy will be refreshed, maintaining its four pillars and supported by a renewed partnership agreement and updated standard, aiming for a unified framework for fraud prevention and response across NHS Scotland.

Madeline Smith joined the meeting. (Meeting is now fully quorate).

Mike thanked Gordon for the very informative presentation and opened to Committee for comments and questions. Members noted the presentation and the sobering amount of high level fraud cases currently in the system. A conversation ensued in relation to the use of artificial intelligence (AI) with Gordon advising that the use of AI within application forms isn't necessarily fraudulent, but some Boards are insisting that if AI has been used it should be declared. It was agreed that the HR Department should be invited to consider whether it should ask applicants to declare if they have used AI in preparing their applications or state that applicants should not use AI.

Action/s: 1. ***Deputy Director of Finance to invite HR Department to consider whether it should ask applicants to declare if they have used Artificial Intelligence (AI) in preparing their applications or state that applicants should not use AI.***

Committee thanked Gordon for the very informative presentation.

Item 5.1 Fraud Quarterly Report

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

- There have been 3 new allegations 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 and shows higher operational activity reflecting the CFS alerts increased from 1 to 5 across NHS Scotland.
- The total number of cases reported within NHS Scotland is 139 in the quarter, the Service making up 2.2% of that total, down from the total of 3.3% in Q1 2025/26.

Maria provided Committee with a summary in terms of the themes for the allegations and highlighted that a decrease in the percentage of cases attributed to the Service was evidenced. In terms of TURAS Learn, Maria advised that participation is low for the Fraud Awareness Training but highlighted that this reporting is a quarter behind and we have had Fraud Awareness Week since then, and this will continue to be monitored and targets set for increased completion. Committee highlighted the importance of improving compliance and integrating training into broader statutory and mandatory training oversight. Committee discussed the table of cases and agreed that it would be helpful if the table could be updated to include clearer updates of internal actions taken in relation to closed cases.

Action/s: 2. ***Deputy Director of Finance to include clearer updates of internal actions taken in relation to closed cases on the table of cases within the Fraud Quarterly Report.***

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Mike thanked Maria for the overview and Committee noted Fraud Quarterly Report presented.

Item 5.2 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 3 2025/26. The Plan also includes both Service actions and national and local Counter Fraud Service activities.

Mike thanked Maria for the overview and Committee noted the contents of the report.

Item 5.3 Fraud Policy

Maria went on to present the draft update to the Service Policy on Fraud and Corruption and Response Plan and Committee were asked to note and provide comments on the update. Main updates to the Policy are the incorporation of:

- Failure to Prevent Fraud (FTPF) update.
- The adoption of the Economic Crime and Corporate Transparency Act 2023 (ECCT Act)(c.56).
- Update of contact details.
- The removal of outdated superseded reference documents.
- Modernisation of language and formatting.

Next steps will be to share the draft with NHSScotland Counter Fraud Services (CFS) for comment and review and then this will be routed through the Service Policy Review Process.

Committee noted the Fraud Policy presented and agreed to the next steps outlined within the paper.

Mike thanked Gordon for his attendance and Committee noted the Fraud papers presented.

Committee reverted back to discuss Agenda Item 2.

ITEM 6 BEST VALUE PROGRAMME

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

- Best Value Savings Plan for 2025/26.
- Draft Best Value savings plans for 2026/27.
- Progress against delivery of Best Value national savings schemes for 2025/26.
- Year to date progress against local savings plans.
- Detailed highlight reports.
- Sickness Dashboard.
- Air Ambulance Efficiency end of Project report.

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Karen highlighted that £8.8 million of savings have been made this financial year to date but provided Committee with assurance that the full savings target will be reached and also outlined ongoing efforts to develop detailed plans for next year's savings. Karen stressed the importance of maintaining momentum and building foundations for future schemes and advised that work has been underway to develop draft savings plans for 2026-29 with £8.5 million in savings plans identified to date.

Karen went on to describe the digital front door initiative, which aims to improve patient appointment management, online booking, and clinical decision making, with potential for both local and national savings. She also referenced the successful Air Ambulance efficiency project, which achieved over £500,000 in savings through improved triage, reduced flying errors, and enhanced cross-border cost recovery.

Mike thanked Karen for the work undertaken and opened to Committee for comments and questions. A lengthy conversation ensued and Committee discussed sickness absence and the use of station dashboards and the establishment of an absence management group to drive improvements. Thane Lawrie emphasised the importance of recognising staff contributions and maintaining communication about the impact of their ideas. Julie Carter explained that the Best Value Group actively solicits and implements staff ideas for savings, ensuring feedback and action on suggestions. Madeline Smith and Julie discussed the importance of demonstrating system-wide cost impacts, particularly in relation to Scottish Government interests, and the need for clear governance reporting on Reform Collaboration Group activities. Julie Carter confirmed ongoing work to integrate patient-level costing and collaboration with other boards. It was agreed that the Director of Finance will establish a governance process between the Service and the Reform Collaboration work most probably through the Board.

Action/s: 3. Director of Finance to establish a governance process between the Service and the Reform Collaboration Group (RCG) most probably through the Board.

Committee noted the Best Value Update and noted that work will continue to monitor progress against savings targets, overtime and sickness absence reporting regularly to Committee.

ITEM 7 RISK MANAGEMENT

Item 7.1 & 7.2 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 PPSG on 13th January 2026; specifically noting the updated risk descriptions for the Workforce risks 5888 and 5889.
- Note the attached PPSG papers which show the review of the Service Risk Registers.

Sarah highlighted recent amendments to workforce risk descriptions, seeking Committee approval for the changes. The Committee agreed to the clarifications, which included specifying additional impacts and recognising the influence of the national landscape on local risks. Sarah went on to describe ongoing work with NHS Scotland risk managers to develop national risk management principles and a national risk register, supported by the Directors of

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Finance and Planning. Madeline Smith and Tom Steele emphasised the importance of capturing both risks and mitigations, as well as sharing risks across territorial Boards.

Mike thanked Sarah for the overview and Committee discussed, noted and approved the Risk Register and updated risk descriptions for the Workforce Risks 5888 and 5889 presented.

Item 7.3 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.

The paper showed the review of the Service Risk Registers and set out the risk management update report to PPSG in January 2026 All risks have been reviewed or are planned for review in accordance with Policy.

Mike thanked Sarah for the overview and Committee discussed the paper presented and Sarah confirmed that risks identified at PPSG are escalated for further scrutiny at relevant Committees before reaching the Board, ensuring comprehensive oversight and action on emerging issues.

Committee noted the PPSG Risk paper presented.

Item 7.4 Approved Decision Log from Latest PPSG Meeting

Committee welcomed the enhanced level of information contained within the PPSG Decision Log and the direct invitation to PPSG members to propose the escalation of any risks to the Corporate Risk Register was welcomed by Committee.

ITEM 7 INTERNAL AUDIT

8.1 Internal Audit Follow Up Report

James Lucas presented the Internal Audit Progress Report which provided Committee with an update on the Internal Audit Plan 2025-26 and highlighted that six internal audit reviews were planned for the year 2025/26 of which 50% have been completed, with the remaining 3 expected to be presented to Audit and Risk Committee in April 2026. The Rest Break Compliance audit is currently in draft reporting stage, although there have been some understandable delays in accessing a number of operational staff members due to high Service demands. Planning for the two remaining audits is in progress. James also reported that no high priority findings have been reported within this reporting cycle. Committee noted that the Terms of Reference for the Culture and Staff Engagement audit have been shared with Elise Gallagher newly appointed People and Culture Consultant for the Service.

In terms of the Management Action Tracker James reported that there are currently eight overdue actions, where due dates have been revised. All due recommendations (including overdue actions) are included in the report. Five actions have been closed within the current reporting period and there are sixteen actions which are not yet due. The team will continue to

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work towards closing further actions ahead of the financial year end (31/03/2026) and James expressed appreciation to the Executive Team and action owners for their support.

Mike thanked James and the wider team for their work and noted the strong position in terms of the closure of management actions. Carol Sinclair provided her thanks to the Internal Audit Team and reiterated the importance of timely responses from action owners which helps towards the timely closure of actions.

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

Item 8.2 Internal Audit 2026/27 Draft Plan

James Lucas presented the draft Internal Audit 2026/27 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 2026-27 namely:

- Workforce Planning and Modelling
- Budgeting (Core Financial Controls)
- Emergency Services Mobile Communications Programme (ESMCP) (Governance and Risk Management.
- Data Management
- Onboarding Process – NQPs
- Scheduled Care (Value for Money)

Committee reviewed and discussed the timing and scope of audits on Workforce Planning, Data Quality and Onboarding processes. Members provided input ensuring that audits address future workforce risks, data sharing and accurate descriptions of onboarding pathways.

Committee approved the Internal Audit 2026/27 Draft Plan presented.

James went on to present the draft Internal Audit Charter for 2026/27 which sets out the roles and responsibilities, ways of working, methodology and approach. This is a requirement under the Global Internal Audit Standards across the Public Sector. Committee were asked to approve the Internal Audit Charter 2026/27 presented.

Committee discussed and approved the Internal Audit Charter for 2026/27.

ITEM 8 EXTERNAL AUDIT

Item 8.1 External Audit Annual Audit Plan

Rebecca Lister and Amy Hughes presented the External Audit Annual Audit Plan for year 2025/26 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 2026. The paper also summarised the significant key risks and wider scope audit areas including financial sustainability and management. In terms of audit fees, Committee noted that fees are reviewed and determined by Audit Scotland each year and a

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4.3% increase in audit fees was confirmed for 2025/26. Thane Lawrie disclosed that as of 1st April 2026 he will become the Chair of the Scottish Legal Complaints Commission which is a potential conflict of interest which was duly noted.

Mike McCormick thanked Rebecca and Amy for the update and Committee discussed and noted the External Audit 2025/26 Draft Plan presented.

Item 10 Review of Standing Financial Instructions and Scheme of Delegation

Gordon Richardson presented Committee with the Standing Financial Instructions and Committee were asked to approve:

- Section 8 Contracting for the provision of services – no proposed changes.
- Section 10 Non-pay expenditure – revised UK Tender thresholds applicable from 01/01/26 as per published Scottish Procurement Policy.
- Section 15 Information Technology and Security.
- Section 18 Scheme of Delegation – changes above have not impacted the Scheme of Delegation and no updates required.

Gordon summarised the proposed changes to the Standing Financial Instructions as set out above and assured Committee that the Scheme of Delegation remains aligned with other NHS Boards and Public Sector bodies.

Committee discussed and approved the revised Sections of the SFIs as detailed above and noted no changes to the Scheme of Delegation.

ITEM 11 INFORMATION GOVERNANCE QUARTERLY REPORT

Item 11.1 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, 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 Katy informed Committee of ongoing resource constraints, but described steps to build team resilience with a new appointment to Deputy Data Protection Officer who will also deputise for the Data Protection Officer in periods of annual leave and absence. Progress is also being made to build further resilience within the team. Katy informed the Committee that the FOI Team and Siobhan Anderson have been shortlisted for national awards for Team of the Year and Practitioner of the Year a great testament to work ongoing within the Team.

Mike thanked Katy for the overview and Committee discussed the report noting the ongoing resource constraints and took assurance from the positive steps to build resilience within the Team. Committee also discussed the impact of publishing more information on the website on a regular basis and the plans with the Communications Team to expand proactive publication in areas we are able to. Katy highlighted that we also publish responses to our FOIs on the website which speeds up the responses, but unfortunately doesn't reduce the number of FOI requests.

Committee noted the Information Governance Quarterly Report presented.

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ITEM 12 RECRUITMENT SHARED SERVICE UPDATE

Graeme Ferguson joined the meeting and provided Committee with an update in relation to Recruitment Shared Service and Committee were asked to note the content of the report and supporting documents and note that regular progress updates are provided to Staff Governance Committee and the National Partnership Forum. Graeme highlighted improved performance, but ongoing challenges in achieving expected efficiency savings. He also discussed the implications of regional planning changes and the potential need to adapt or disaggregate the service if required. Julie Carter added context on business services transformation and the debate over future delivery models.

Mike thanked Graeme for the overview and Committee noted the update provided.

ITEM 13 BOARD ASSURANCE FRAMEWORK PROGRESS UPDATE

Julie Carter presented Committee with an update in relation to the Board Assurance Framework (BAF) and Committee were asked to discuss and agree next steps in the ongoing development of the 2026-27 BAF building upon the 2025-26 Framework which was approved by the Board in July 2025. Julie outlined ongoing improvements to the BAF including alignment with the plan on a page, integration of governance group work plans, review of portfolio reporting processes and Board reporting and an update on the work on the balanced scorecard and the development of station level dashboards to further enhance the 2026-27 BAF.

Mike thanked Julie for the overview and Committee debated the relevance of ‘no assurance’ as an option, ultimately agreeing that this category was not required, therefore should be removed.

Action/s: 4. *Director of Finance, Logistics and Strategy to remove the ‘No Assurance’ Category option from the Board Assurance Framework.*

Committee noted the Framework presented and agreed to the next steps as set out above.

ITEM 14 COMMITTEE WORKPLAN 2025/26

Committee reviewed and noted the workplan for 2025/26 which is presented to each meeting for information and in particular noted any changes highlighted in red.

ITEM 15 COMMITTEE DRAFT WORKPLAN 2026/27

Julie Carter presented the 2026/27 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 2026/27 Workplan, noting the importance of maintaining a clear structure for oversight and reporting.

ITEM 16 RESTRICTED - RESILIENCE

Item 16.1 Restricted – Cyber Resilience and NIS Audit Action Plan Update

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Invoking Standing Order 5.22 resolution to take item in private.

Item 16.2 Restricted - Resilience Committee Update

Invoking Standing Order 5.22 resolution to take item in private.

ITEM 17 ANY OTHER BUSINESS

Carol Sinclair officially recognised Irene Oldfather's service on what would be her last Audit and Risk Committee meeting, expressing gratitude for Irene's valuable contributions.

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

Date of next meeting – 23 April 2026 at 10:00 am.

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MINUTES OF PRIVATE AUDIT COMMITTEE MEETING

THURSDAY 22 JANUARY 2026

VIRTUAL, MICROSOFT TEAMS

Invoking Standing Order 5.22 resolution to take items in private.

ITEM 14 **RESTRICTED - RESILIENCE**

Item 14.1 **Restricted – Cyber Resilience and NIS Audit Action Plan Update**

Invoking Standing Order 5.22 resolution to take item in private.

In the absence of John Baker Robert Kay joined the meeting and members were asked to note the Cyber Resilience paper which includes the 2025 NIS Audit Report and ICT Business Continuity Update. Robert highlighted that the 2025 NIS Audit is complete with the final report received and a compliance score of 93% achieved. Following recent guidance, the Scottish Health Competent Authority (SHCA) has announced the commencement of a new approach to cyber resilience assessment for Health Boards, superseding the previous NIS audit methodology. This new process forms part of the SHCA's 360 Assurance Programme, which is designed to maintain and strengthen cyber resilience across NHS Scotland. All activities, including security testing and incident response simulations, are on track to be concluded by 13th March 2026. This is being facilitated by ICT staff. The Assure 360 model moves away from the current cycle of audits to more of a 'continuous assessment' model. Robert reported no SAS cyber security related incidents since the last update to Committee and a Board development session on Cyber security is being organised for February 2026. There have been no unplanned business continuity events since the last update to Committee and enhanced work continues with third party supplier monitoring.

The Service carries two high risks in this area namely:

- 5602 - Cyber Risk to SAS Systems - risk of a successful cyber-attack against the Service.
- 5603 - Service Continuity due to loss of ICT Systems - corporate and operational capability for BC following the loss of critical ICT systems.

The actions relating to both risks are being managed as part of our continuous cyber-resilience efforts in line with our NIS obligations and in line with Service Risk Management Policy.

Mike thanked Robert for the overview and Audit and Risk Committee discussed and noted the ongoing need for vigilance and continuous improvement.

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Item 15.2 Restricted - Resilience Committee Update

Invoking Standing Order 5.22 resolution to take item in private.

In the absence of Stephen Massetti, Paul Bassett presented Committee with an overview in relation to the work of Resilience Committee and Audit and Risk Committee were asked to note the update provided from the meetings held on 18th August 2025 and 24th November 2025. The report highlighted discussions from both meetings and was taken as read. The approved minutes from 18th August 2025 were appended to the report and Committee were asked to note that the minutes from the meeting on 24th November 2025 will be presented to Resilience Committee at their next meeting in February 2026 for approval and thereafter presented to the next meeting of the Audit and Risk Committee.

Paul advised Committee that Ten Second Triage materials are now being rolled out across all A&E vehicles with training and distribution plans in place. A Risk Assessment will be undertaken before rolling out to Patient Transport Service (PTS) vehicles. Transition to Resilience Direct for incident logging is progressing with pilots planned and enhanced interoperability with partner agencies. An MRI App has been rolled out for Community First Responders, with early feedback indicating that the booking on and off process is much slicker.

Carol Sinclair acknowledged with appreciation that any efforts to enhance the CFR experience are valuable, and she was pleased to note that the app has launched and is already demonstrating a very positive impact on user experience.

Mike thanked Paul for the overview and Committee noted the Resilience Committee update presented.

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NOT PROTECTIVELY MARKED

**AUDIT & RISK COMMITTEE MEETING
10:00 – 13:00 ON THURSDAY 23 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	<i>For noting</i>	C Sinclair	–
2. Declarations of Interest relevant to the Meeting	<i>For Noting</i>	C Sinclair	–
3. Minutes of meeting held on 22 January 2026	<i>For Approval</i>	C Sinclair	–
4. Best Value Quarterly Report	<i>For Noting</i>	J Carter/K Brogan	CR5062
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	<i>For Discussion & Approval</i>	S Stevenson/J Carter	–
6. Audit and Risk Committee Workplan 25/26 6.1 Review of Standing Orders 6.2 Board Members Declarations of Interest and Gifts and Hospitality Register	<i>For Discussion & Approval</i>	J Carter	

7. Audit and Risk Committee 7.1 Review of Terms of Reference 7.2 Annual Report 25/26 7.3 Audit and Risk Committee Self-Assessment <i>(Committee to note checklist will be circulated virtually for completion with collated version presented to June Committee)</i>	<i>For Discussion & Approval</i>	J Carter	
8. Internal Audit 8.1 Internal Audit Reports (a) Rostering ACC – <i>(Presented to June ARC)</i> (b) Culture and Staff Engagement – <i>(Presented to June ARC)</i> (c) Rest Break Compliance 8.2 Internal Audit Follow Up Report 8.3 Final Internal Audit 2026/27 and Internal Audit Charter 8.4 Internal Audit Contract Extension – Verbal <i>(Paper for ARC Members only - issued separately from main Committee papers)</i>	<i>For Discussion & Approval</i> <i>For Approval</i>	J Lucas (KPMG) S Shah (KPMG) J Carter	-
9. External Audit 9.1 Interim Audit Progress Report – <i>Verbal Update</i>	<i>For Noting</i>	R Lister (Azets)	-
10. Review of Standing Financial Instructions and Scheme of Delegation	<i>For Approval</i>	G Richardson	
11.1 Accounting Estimates 11.2 Property Valuations 11.3 Losses and Special Payments	<i>For Noting</i>	G Richardson	
COMFORT BREAK			
12. Information Governance Quarterly Report	<i>For Noting</i>	K Barclay	-
13. Counter Fraud 13.1 Fraud Quarterly Report 13.2 Fraud Action Plan Update 25/26	<i>For Noting</i>	M McFeat	CR5062 <i>(and wider internal controls)</i>
14. Committee Workplan 2026/27	<i>For Noting</i>	J Carter	
15. Matters Arising	<i>For Approval</i>	C Sinclair	
16. Restricted – Resilience 16.1 Cyber Resilience and NIS Audit Report 16.2 Resilience Committee Update	<i>For Noting</i>	J Baker P Bassett/J Ndebele	CR5602; CR5603
17. Any Other Business			

Date of next meeting: Thursday 11th June 2026 at 10:00 am

RECORDING PRIVACY NOTICE

Please note this meeting will be recorded for the purposes of the minute. The audio recording will be deleted after the minute is produced and approved in line with the MS Teams Audio & Transcription Guidance.