Scottish Ambulance Service
Working in Partnership with Universities

NHS SCOTLAND

PUBLIC BOARD MEETING	**29 July 2026** **Item 18**
THIS PAPER IS FOR NOTING	
AUDIT AND RISK COMMITTEE MINUTES OF 23 APRIL 2026 AND AGENDA OF MEETING HELD ON 11 JUNE 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 23 April 2026 were approved by the Committee on 11 June 2026. The agenda from the meeting held on 11 June 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
1:00 PM ON THURSDAY 23 APRIL 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
Madeline Smith, Non-Executive Director

In Attendance:
John Baker, General Manager, ICT (Agenda Item 16.1)
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
Julie Kerr, Governance Officer – 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
Gordon Richardson, Head of Finance
Syed Shah, KPMG - Internal Auditors
Tom Steele, Board Chair
Sarah Stevenson, Risk Manager

Apologies:
Michael Dickson, Chief Executive
Emma Stirling, Director of Care Quality & Professional Development

ITEM 1 WELCOME AND APOLOGIES

Carol Sinclair welcomed attendees to the meeting and in particular extended a warm welcome to Jalibani Ndebele the new Director of National Operations joining his first Audit and Risk Committee meeting. Apologies for absence were recorded as above.

ITEM 2 DECLARATIONS OF INTEREST

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.

Action/s: ***1. Secretariat to remove Carol Sinclair's Trustee role at Scottish Charity Air Ambulance with effect from 31/03/26 from the Declaration of Interest Register.***

ITEM 3 MINUTES OF PREVIOUS MEETING

The minutes of 22 January 2026 were reviewed for accuracy, agreed as a true and accurate reflection of the meeting and were subsequently approved by Committee.

ITEM 4 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 its full year savings target of £12.7 million for the year although approximately 50% of these savings were non-recurring, an increase on the previous year and this is recognised as a key area of financial risk. Work is ongoing to strengthen the balance of recurring savings going forward.

Looking towards 2026/27, out of 22 savings schemes with identified value, 20 have had project mandates developed with delivery leads, and work continues with the remaining two. Mandates are developed collaboratively, signed off by Best Value Group and cover a range from simple to complex projects ensuring staff and management buy in from the outset. Committee also noted the launch of the Scottish Government "Invest to Save" framework (£25 million), which requires bids to demonstrate cash savings, system wide impact, and alignment with reform priorities. Julie Carter described ongoing work to prepare joint bids with Health Boards, particularly around transport hub initiatives and digital projects, with a focus on recurring savings.

Carol Sinclair thanked Karen and Julie for the overview and opened to Committee for comments and questions. Members discussed the increasing challenge of sustaining year on year savings and highlighted the need for greater clarity on future financial trajectory and delivery assumptions, with more explicit tracking of recurring vs non-recurring savings. Julie Carter agreed, noting that recurring and non-recurring savings will be tracked and reported throughout the year, with robust discussions planned for future budgets. Committee discussed consideration of Service impact where activities may need to stop and improved forward forecasting and performance monitoring.

Committee agreed that it would be useful to enhance the narrative at the start of the Best Value papers which would provide clearer insight into programme prioritisation. It was agreed that the Chair would meet with Mike McCormick, Julie Carter and Karen Brogan to discuss undertaking a deep dive around some of the themes to provide assurance around how the mechanics work.

Committee noted the Best Value Update and Carol thanked members for their thoughtful and robust participation in this discussion.

Action/s: ***2. Committee Chair, Mike McCormick, Julie Carter and Karen Brogan to meet to discuss the enhancement of the narrative at the start of the Best Value papers and also to discuss undertaking a deep dive around some of the themes to provide assurance around how the mechanics work.***

Karen Brogan left the meeting.

ITEM 5 RISK MANAGEMENT

Item 5.1 & 5.2 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 during its annual risk development session at the end of February 2026. The Register was subsequently approved by the Board in March and further reviewed by PPSG in April. Updates on these discussions are provided within the paper.
- Note the attached PPSG papers that shows the review of the service risk registers.

Sarah highlighted that the Terrafix event reporting has stabilised following system fixes and upgrades, providing a positive example of responsive action to staff feedback which Committee welcomed.

Carol thanked Sarah for the overview and Committee noted the updates to the Corporate Risk Register, reflecting changes arising from Board Development discussions and subsequent review through governance groups. Members highlighted the importance of ensuring that risk presentations remain dynamic, with further consideration required on the alignment between risk tolerance and projected risk levels, and whether current positions reflect the organisation's true risk appetite.

Members discussed trends in significant adverse events (SAERs) and noted increases during the winter period, reflecting wider system pressures. It was acknowledged that improved staff awareness and reporting, as well as external system factors, may be contributing to this trend. Assurance was provided that robust processes are in place, including weekly review through the SAER Group.

Committee explored several specific risks and issues, including:

- The new NHS Structural Risk ID 5560, with discussion on the rationale for a moderate impact assessment based on the assumption that core service delivery would continue despite structural changes.
- Concerns regarding missing equipment reporting, with clarification that most incidents are identified and rectified at pre-deployment stage, although work is ongoing to ensure reporting systems are used appropriately.

- The Health and Wellbeing Risk, where members questioned the limited forecasted improvement despite ongoing initiatives.
- The cyber risk profile which has increased due to external environmental factors.
- The need to better reflect culture related mitigation activity within the relevant risk entries.

Committee discussed opportunities to strengthen insight from data, including better understanding the impact of public protection referrals and their contribution to prevention outcomes and assessing the effectiveness of hospital handover improvement actions particularly in Grampian. The Committee also reflected on its role in balancing detailed scrutiny with assurance, recognising that some areas may be more appropriately explored through other committees (e.g., Clinical Governance), with findings fed back to Audit and Risk for assurance.

It was agreed that further work would be undertaken to review and articulate organisational risk tolerances. Narrative will be strengthened to better explain the changes in risk scoring in relation to the cyber risk. Sarah will also report further analysis on drivers for SAER trends, including the relationship to system pressures and reporting behaviours.

Carol thanked Sarah for the overview and Committee discussed, noted and approved the Risk Register.

Action/s: 3. Risk Manager to undertake further work to review and articulate organisation risk tolerances.
Action/s: 4. Risk Manager to better explain the changes in risk scoring in relation to cyber risk.
Action/s: 5. Risk Manager to report further analysis on drivers for SAER trends, including the relationship to system pressures and reporting behaviours.

Item 5.3 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. The Board reviewed the Corporate Risks and Services Risk Appetite during its annual risk development session in February 2026. The outputs from that session are presented within the paper and are all highlighted. Risk Appetite statement is included at Appendix C.
- The political environment Risk Assessment presented to PPSG in June 2025 remains in the paper to not lose sight of the Actions and to determine if there are any further mitigations proposed.
- Agree if as a result of areas identified at the March PPSG meeting and/or the review of the Service risks if any further risks should be escalated to the Corporate Risk Register.

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

Item 5.4 Approved Decision Log from Latest PPSG Meeting

Committee welcomed the enhanced level of information contained within the PPSG Decision Log and members were encouraged to give greater attention to the Decision Log as a valuable source for scrutiny and follow-up questioning. Committee noted the approved Decision Log from the latest PPSG meeting.

ITEM 6 AUDIT AND RISK COMMITTEE WORKPLAN 24/25

Item 6.1 Review of Standing Orders

Julie Carter presented the annual review of Board Standing Orders which Committee were asked to review and recommend to the Board for approval at its meeting in May 2026. The Standing Orders approved by the Board in May 2025, have been reviewed and no changes are recommended.

Committee reviewed and recommended the Standing Orders to the Board for approval at its meeting in May 2026.

Item 6.2 Board Members Declarations of Interest and Gifts and Hospitality Register

Committee were asked to review and note:

- Board Members' Declaration of Interests held as at 31st March 2026.
- Board Member Registered Gifts or Hospitality Declarations between 1 April 2025 and 31 March 2026.

Julie Carter highlighted that the Declaration of Interests and Board Gifts and Hospitality Register is made publicly available on the Service's website or by request to the Board Secretary.

The undernoted amendment was highlighted to the Board Members' Declaration of Interests held as at 31st March 2026:

- Removal of Madeline Smith's Board Member, Built Environment – Smarter Transformation (BE-ST) which is a legacy declaration.

Subject to the above amendment, the Declaration of Interests held as at 31st March 2026 was approved.

Action/s: ***6. Secretariat to remove legacy declaration of interest in respect of Madeline Smith's Board member position of Built Environment – Smarter Transformation (BE-ST) from the Declaration of Interests Register.***

Committee also reviewed the Gifts and Hospitality Register which was recommended to the Board for approval at its meeting in May 2026. Members welcomed the transparency demonstrated in recording not only accepted items but also gifts and hospitality that had been offered and subsequently declined. Committee discussed the importance of declaring declined offers, recognising that recording refusals enhances transparency and protects both individuals and the organisation from future perceptions of impropriety. The Committee also discussed whether the current register fully captures the extent of gifts and hospitality that are offered but

declined across the organisation. It was suggested that further communication or guidance could be beneficial to ensure staff understand when and how such refusals should be declared.

Committee noted the Declarations of Interest and Gifts and Hospitality Register and agreed that further consideration should be given to reinforcing guidance on the declaration of declined gifts and hospitality.

Action/s: ***7. Director of Finance, Logistics & Strategy to give further consideration to reinforcing guidance around the declaration of declined gifts and hospitality.***

ITEM 7 AUDIT AND RISK COMMITTEE

Item 7.1 Review of Terms of Reference

Julie Carter presented the Committee Terms of Reference as part of the annual governance cycle with amendments highlighted in track changes for ease and Committee were asked to review and agree the minor revisions to the current Audit and Risk Committee Terms of Reference. Committee discussed the Terms of Reference and Madeline Smith suggested that detailed membership is omitted from the Terms of Reference to reduce the administrative burden.

Committee reviewed and approved the Terms of reference subject to the minor revision above.

Action/s: ***8. Secretariat to delete the detailed membership from the Terms of Reference for Audit and Risk Committee to reduce the administrative burden.***

Item 7.2 Annual Report 25/26

Julie Carter presented the Draft Annual Report for 2025/26 which summarises the Committees work over the year and highlights key areas of assurance, oversight and escalation to the Board.

Committee reviewed the report which accurately reflects the Committee's activity and focus during the year and provides appropriate assurance to the Board on the effectiveness of governance, risk management and internal control arrangements.

Committee approved the 2025/26 Annual Report presented.

Item 7.3 Audit and Risk Committee Self-Assessment

Julie Carter presented the Audit and Risk Committee Self-Assessment Checklist and Committee were asked to approve the process and note the completion timelines and next steps. As part of continuous improvement of the Audit and Risk Committee effectiveness, the Audit and Assurance Committee handbook describes good practice notes to which the Scottish Public Finance Manual is applicable. Questions have been taken from the Audit Committee handbook and the checklist will be sent to Audit and Risk Committee members for completion.

Responses will be collated and if required an improvement action plan will be presented, with the responses, to the June 2026 Audit and Risk Committee meeting.

Carol thanked Julie for the overview and Mike McCormick noted that Page 3 of the Checklist makes reference to the checklist being completed in April 2024 which should in fact read April 2025.

Madeline Smith questioned whether the self-assessment could be more reflective and it was agreed that questions could be added on Committee effectiveness for future iterations of the Self-assessment.

Action/s: 9. Secretariat to make amendment to Page 3 of the Self-Assessment Checklist where reference is made to completion in April 2024 which should read April 2025.

Action/s: 10. Secretariat to work with Director of Finance, Logistics & Strategy to add questions on Committee effectiveness to ensure this is more reflective for future iterations of the Self-Assessment.

Committee approved the Self-assessment process subject to the above change and noted the completion timelines and next steps.

ITEM 8 INTERNAL AUDIT

Item 8.1 Internal Audit Reports

8.1a Rostering ACC

Committee noted that the Rostering ACC Internal Audit Report will be presented to the June Audit and Risk Committee meeting.

8.1b Culture and Staff Engagement

Committee noted that the Culture and Staff Engagement Internal Audit Report will be presented to the June Audit and Risk Committee meeting.

8.1c Rest Break Compliance

Syed Shah introduced the Rest Break Compliance Internal Audit Report and Committee were asked to discuss and approve the report presented which was taken as read. Syed advised that rest break compliance is a legal and regulatory requirement and critical to staff wellbeing, operational safety and service continuity. While overall compliance exceeds 90%, challenges remain in ensuring staff receive breaks within the appropriate time window and are able to take a second break where required. An overall rating of 'significant assurance with minor improvements required' was provided which is in line with the level of assurance anticipated by management. The report raised a total of 2 medium and one low risk finding for which appropriate management actions have been agreed.

Members noted actions already taken to improve compliance, including enhanced scrutiny, regular reporting and use of special breaks. The Committee also noted proposed policy

amendments informed by the December 2025 staff survey and early positive findings from the test of change on shift end times and rest break SOPs, while recognising these remain preliminary. Thanks were recorded to Internal Audit for completing the review during a challenging period of organisational dispute.

Management confirmed work is progressing on digital solutions to improve recording, reporting and oversight of special breaks, with delivery targeted for September. Internal Audit advised that a robust plan or business case would be required by that date to support closure of the recommendation.

The Committee discussed ongoing monitoring arrangements and agreed that the management actions, owners and timescales were appropriate and aligned with the wider improvement programme.

The Committee noted and approved the Rest Break Internal Audit Report and the assurance provided on planned digital improvements and ongoing evaluation.

8.2 Internal Audit Follow Up Report

Syed Shah presented the Internal Audit Progress Report which summarised progress against delivery of the Internal Audit Plan and the status of agreed management actions. Internal Audit reported that, in 2025/26, six audits were included within the plan, four of which had been completed, with the remaining two at the final fieldwork stage. The Rest Break Compliance audit is presented to Committee today and the audits in respect of Rostering ACC and Culture and Staff Engagement are in progress and findings will be presented to Committee in June. Syed also reported that no high priority findings have been reported within this reporting cycle. Planning activity for the 2026/27 audit plan has commenced, with one audit currently in the planning phase.

Syed reported 27 open actions, with six closed and nine not yet due. Overdue actions have increased from eight to 12, although several were close to completion and remained manageable. The Committee sought assurance on delays in providing feedback and evidence. Management advised that several actions were near completion and that engagement with action owners was underway to resolve outstanding evidence requirements.

The Committee reviewed overdue actions on Infection Prevention Control (IPC) and the Information Asset Register (IAR). Members agreed the current IPC approach remained appropriate and that IAR oversight should move to business as usual reporting through Information Governance updates. Katy Barclay outlined work to strengthen prioritisation and monitoring of high risk information assets and to address team capacity challenges.

Internal Audit confirmed that the increase in overdue actions and two further reports due in June would not affect its ability to provide an overall conclusion.

The Committee took assurance from and approved the Internal Audit Follow Up Report, including the proposed transition of relevant actions to business-as-usual oversight.

8.3 Final Internal Audit 2026/27 and Internal Audit Charter

James Lucas presented the final 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 was presented to Committee in January 2026 where it was extensively discussed. Madeline Smith raised concerns regarding the accuracy of the narrative description relating to the onboarding of Newly Qualified Paramedics (NQPs). Members noted that the description did not fully reflect current onboarding pathways, including changes arising from professional and regulatory requirements, and that previous comments made by the Committee had not been incorporated into the final version presented. It was also queried whether sickness and accident levels for NQPs were significantly increased, with management indicating that this was not believed to be the case and that improvements to the onboarding process had already been implemented, with improved feedback received during the current year.

While Members were content with the proposed audit coverage and confirmed that the review of the onboarding process remained appropriate, it was agreed that the descriptive narrative required correction. The Committee therefore gave provisional approval to the Internal Audit Plan, subject to the identified amendments being made, with final approval to be confirmed outwith the meeting via email prior to submission of the plan to the Board at the end of May. Internal Audit clarified that scopes within the plan were indicative and would be further refined through the terms of reference process closer to each audit, undertaken in consultation with management. It was agreed that draft terms of reference would be shared with Audit and Risk Committee members when available and, where relevant, with the Chairs and Vice Chairs of other standing committees to support transparency and assurance.

In respect of the Internal Audit Charter, it was confirmed that this had already been approved by the Committee as part of the January meeting, as reflected in the minutes, and no further approval was required.

The Committee noted the Final Internal Audit 2026/27 and Internal Audit Charter presented.

Item 8.4 Sign off to extend the Internal Audit Contract Extension

Julie Carter referred to the paper circulated to members only, requesting approval of a two year contract extension of the existing Internal Audit Contract. This paper has been shared only with Audit and Risk Committee members due to commercial in confidence pricing information. The Contract Extension is effective from 1st April 2026 for a period of 2 years.

Members approved the sign off to extend the Internal Audit Contract Extension with effect from 1st April 2026 for 2 years.

Madeline Smith left the meeting.

ITEM 9 EXTERNAL AUDIT

Item 9.1 External Audit Annual Audit Plan

Rebecca Lister provided a verbal update on the year end audit, due to commence in early May. Interim audit work completed in February covered property, plant and equipment, repairs and

maintenance, payroll, and funding drawdowns, with no issues identified other than one outstanding evidence item on starters and leavers.

The Committee noted the recent External Audit site visit to Newbridge and recorded thanks to staff who supported this.

Rebecca provided assurance on audit preparedness, noting regular liaison with Service staff and increased engagement during the year end audit period. Draft annual accounts are expected on 4 May, with no issues identified that would affect readiness or delivery to the national end June deadline.

The Committee noted the update and welcomed the assurance on audit progress and preparedness.

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 14 Disposals, Losses and Special Payment
Section 18 Scheme of Delegation – changes above have not impacted the Scheme of Delegation and no updates required.

Gordon advised that the proposed revisions updated references, clarified responsibilities for approval, reporting and oversight, and aligned the SFIs with current guidance and related governance documents.

Members noted that fraud or criminal matters would continue to be managed through the existing Fraud Policy and that the changes clarified wording only, with no change to controls. Section 18, covering the Scheme of Delegation, remained unchanged.

The Committee approved the revised SFI sections and noted that no changes were required to the Scheme of Delegation.

ITEM 11.1 Accounting Estimates

Gordon Richardson presented the Accounting Estimates which Committee were asked to note the rationale and methodology of the material accounting estimates to be reflected with the annual accounts. The annual accounts include values of assets or liabilities that are impacted by judgements or estimates and relevant disclosures must be included where these may be considered to have a significant risk of resulting in a material adjustment within the next financial year. The material estimates disclosed in the 25/26 accounts will be:

- Clinical and Medical Negligence Provision
- Pension Liabilities Provisions
- Land and Buildings Valuations

Gordon reported no change from prior years with regards the methodology of estimation for these amounts and Committee noted that the estimates are derived from information provided

by external specialists rather than from local judgement. External Audit confirmed that there were no matters of concern in relation to the accounting estimates and advised that they had engaged in detailed discussions with management throughout the year. It was noted that the estimates were in line with expectations and would be tested as part of the year-end audit process.

Carol thanked Gordon for the overview and Committee noted the accounting estimates paper.

Larissa Morrison left the meeting.

ITEM 11.2 Property Valuations

Gordon presented the Property Valuations paper, noting updated guidance requires full valuations every five years with interim indexation. Given the nature of the estate, management agreed to undertake a full valuation this year to establish a baseline for the new cycle. Further work with valuers will be undertaken over the summer to determine the future indexation approach, with an update to be brought back to the Committee and a final position agreed with External Audit by January. The Committee took assurance that the approach aligns with other NHS bodies and presents low financial risk.

The Committee noted the Property Valuations report.

ITEM 11.3 Losses and Special Payments

Gordon presented the Losses and Special Payments for 2025/26 which Committee were asked to note will be disclosed in the draft Annual Accounts. Committee were also asked to note the update relating to the write-off of gas cylinders. Gordon highlighted that the paper provides an overview of the nature and value of the losses and special payments reported, confirming that all cases have been appropriately reviewed, investigated where required, and approved within delegated authority. The majority of cases related to routine write-offs and settlements, with no instances of suspected fraud identified during the period. Where individual cases had arisen, assurances were provided that appropriate controls were in place, lessons had been identified where relevant, and actions taken to minimise the risk of recurrence.

The Committee discussed the overall level and trend of losses and special payments and noted assurance that these remained proportionate to the size and complexity of the organisation. Members were satisfied that robust governance, financial controls and counter fraud arrangements were in place and operating effectively.

The Committee noted the Losses and Special Payments report.

ITEM 12 INFORMATION GOVERNANCE QUARTERLY REPORT

Item 12.1 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

that progress had been made in relation to Information Commissioner's Office (ICO) recommendations, with one action relating to the training needs analysis proposed for closure and three remaining open, relating to data sharing and processing agreements. Members noted the proposed closure of two Information Governance risks following improvements to document security classification through Microsoft 365 and migration of the data warehouse to a more stable platform. Assurance was provided that no ICO reportable incidents had occurred during the period. The Committee also noted continued strong FOI performance, sustained at 100%, and welcomed recognition of the team's work through a highly commended recognition in the Performer of the Year category at the UK eCASE FOI Awards. This award honours organisations that demonstrate strong and consistent performance in handling FOI requests.

Carol thanked Katy for the overview and Committee noted the Information Governance Quarterly Report presented.

ITEM 13 COUNTER FRAUD

Item 13.1 Fraud Quarterly Report

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

- There have been 6 new allegations since the last Audit and Risk Committee meeting and of the new allegations reported all but one 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 5 to 6 across NHS Scotland.
- The total number of cases reported within NHS Scotland is 144 in the quarter, the Service making up 3.3% of that total, up from a total of 2.2% in Q2 2025/26.

The Committee noted six new fraud cases in the period, aligned to established themes including sickness absence and secondary employment, with one case remaining open. Most allegations were received via Counter Fraud Services and were generally managed through internal HR processes. Members also noted ongoing work with HR to improve visibility of case outcomes and the continued development of the Fraud Risk Assessment, Quarterly Reporting and Annual Action Plan.

Members noted a slight increase in reported cases, consistent with wider NHS trends, and improved fraud awareness training uptake through the national TURAS approach. The Committee also discussed the volume of referrals to Counter Fraud Services, the need for effective triage of low level or vexatious allegations, and the implications of the Economic Crime and Corporate Transparency Act. Maria also reported early signs of a significant increase in Q4 training completions through the Learn Once for Scotland approach.

The Committee noted the Fraud Quarterly Report.

Item 13.2 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.

Quarter 3 saw continued progress in embedding national counter-fraud developments, with several actions reaching completion or transitioning into the 2026/27 planning cycle. Key achievements included publication of the CFS Strategic Intelligence Assessment underpinning the NHS Scotland Counter Fraud Strategy 2026–2029, expansion of counter-fraud guidance on TURAS, and launch of the Initial Fraud Impact Assessment framework to support earlier identification of fraud risks in significant spend programmes. Reporting arrangements and assurance activity remain embedded, with engagement continuing on the revised Counter Fraud Standard.

Carol thanked Maria for the overview and Committee welcomed the ongoing development of the Action Plan.

ITEM 14 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 15 MATTERS ARISING

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

2026/01/06	Best Value Programme
2026/01/13	Board Assurance Framework

Committee discussed the updates provided for the undernoted Actions and their proposed completion and approved their removal from the Audit and Risk Committee Matters Arising paper.

2026/01/05	Counter Fraud Presentation
2026/01/05.1	Fraud Quarterly Report

ITEM 16 RESTRICTED - RESILIENCE

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

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

Date of next meeting – 11 June 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 11 JUNE 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 –Items	
	Likely (4)			CR4636 – 1 Item	CR5062 –1 Item CR5653 –1 Item CR5602 – 1 Item	
	Possible (3)			CR5891 – Item CR5889 – Item 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 23 April 2026	*For Approval*	C Sinclair	_
4. **Internal Audit** 4.1 Rostering ACC Internal Audit Report 4.2 Culture and Staff Engagement Internal Audit Report 4.3 Internal Audit Progress Report 4.4 Internal Audit Annual Report	*For Discussion & Approval*	J Lucas (KPMG) S Shah (KPMG)	
5. Best Value Quarterly Update	*For Noting*	J Carter/K Brogan	
6. **Restricted - Risk Management** 6.1 Quarterly Update 6.2 Corporate Risk Register 6.3 PPSG Risk Paper 6.4 Risk Management Annual Report 6.5 Approved Decision Log from latest PPSG Meeting	*For Discussion & Approval*	S Stevenson/J Carter	_
7. **Governance Committees**	*For Noting and*	J Carter	-

7.1 Annual Reports and TORs 7.2 Audit and Risk Committee Self-Assessment 7.3 Self-Assessments – Clinical Governance and Staff Governance Committees	*Approval*		
8. **Restricted** – Draft Annual Report and Accounts 2025/26	*For Discussion*	J Carter/G Richardson	-
9. **External Audit** 9.1 External Audit Annual Report 9.2 External Audit IT Report 9.3 Draft Letter of Representation	*For Discussion*	R Lister (Azets) R Kay	-
10. Third Party Audits 2025/26 - Payroll Services Report - IT Services Report - Financial Ledger Report	*For Noting*	M McFeat	-
COMFORT BREAK			
11. Information Governance 11.1 Quarterly Report 11.2 Annual Report	*For Noting*	K Barclay	_
12. **Counter Fraud** 12.1 Fraud Quarterly Report 12.2 Fraud Action Plan Update 25/26	*For Noting*	M McFeat	CR5062 (and wider internal controls)
13. Board Assurance Framework Update	*For Discussion*	J Carter	
14. Whistleblowing Annual Report	*For Noting*	E Stirling	CR4636; CR5653
15. Committee Workplan 2026/27	*For Noting*	J Carter	_
16. Matters Arising	*For Approval*	C Sinclair	
17. **Restricted – Resilience** 17.1 Cyber Resilience and NIS Audit Report 17.2 Resilience Committee Update 17.3 Resilience Committee Annual Report	*For Noting*	 J Baker J Ndebele	CR5602; CR5603
18. Any Other Business			

Date of Next Meeting: Thursday 22nd October 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.