



NOT PROTECTIVELY MARKED

Public Board Meeting

25 March 2026

Item 17

THIS PAPER IS FOR NOTING

**AUDIT AND RISK COMMITTEE MINUTES OF 16 OCTOBER 2025 AND
AGENDA OF MEETING HELD ON 22 JANUARY 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 16 October 2025 were approved by the Committee on 22 January 2026. The agenda from the meeting held on 22 January 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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**MINUTES OF AUDIT AND RISK COMMITTEE MEETING
10:00 AM ON THURSDAY 16 OCTOBER 2025
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
- In Attendance:** John Baker, General Manager, ICT (*Agenda Item 14.1*)
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
Michael Dickson, Chief Executive
Carrie Downie, Corporate Governance Administrator (*Observer*)
Jan Glen, Corporate Governance Administrator (*Observer*)
Amy Hughes, Azets – External Auditors
Julie Kerr, Governance Officer – Minutes
James Lucas, KPMG – Internal Auditors
Heather McBroom, Senior Management Accountant (*Agenda Item 05*)
Murray McEwan, Deputy Regional Director West (*Agenda Item 07.1b*)
Maria McFeat, Deputy Director of Finance
Gordon Richardson, Head of Finance
Syed Shah, KPMG - Internal Auditors
Tom Steele, Board Chair
Sarah Stevenson, Risk Manager
- Apologies:** Rebecca Lister, Azets – External Auditors
Stephen Massetti, Director of National Operations
Irene Oldfather, Non-Executive Director
Madeline Smith, Non-Executive Director
Emma Stirling, Director of Care Quality & Professional Development

ITEM 1 WELCOME AND APOLOGIES

Carol Sinclair welcomed attendees to the meeting and apologies for absence were noted as above.

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ITEM 2 DECLARATIONS OF INTEREST

Thane Lawrie declared that he is a Non-Executive Director of the Scottish Legal Complaints Commission.

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.

ITEM 3 MINUTES OF PREVIOUS MEETING

The minutes of 12 June 2025 were reviewed for accuracy, and Syed Shah highlighted a minor error on Page 6, Item 8.1, final paragraph which should read ‘ICH’ instead of GRS Timecards Implementation Readiness. Subject to this change the minutes were agreed as a true and accurate reflection of the meeting and were subsequently approved by Committee.

Action/s: **1. Secretariat to amend the minutes of 12 June 2025 on Page 6, Item 8.1, final paragraph to read ‘ICH’ instead of GRS Timecards Implementation Readiness and save approved version.**

ITEM 4 MATTERS ARISING

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

2025/06/05.1-05.3 (1)	Quarterly Update and Corporate Risk Register
2025/06/05.1-05.3 (2)	Quarterly Update and Corporate Risk Register
2025/06/05.1-05.3 (3)	Quarterly Update and Corporate Risk Register
2025/06/05.1-05.3 (4)	Quarterly Update and Corporate Risk Register
2025/06/15 (1)	Board Assurance Framework Update
2025/06/15 (2)	Board Assurance Framework Update

ITEM 5 BEST VALUE PROGRAMME

Heather McBroom joined the meeting and delivered an engaging and highly informative presentation, highlighting the use of advanced data visualisations and dashboards designed to provide detailed insights into the factors influencing overtime, sickness rates, hospital turnaround times, and workforce metrics. Heather explained how these dashboards seamlessly integrate both financial and operational data, enabling budget holders to identify emerging trends and make well-informed decisions aimed at reducing costs without compromising patient care. Furthermore, the dashboards offer drill down capabilities to station level and feature real-time data updates. Committee praised the quality of the dashboards which emphasised the importance of quick access to key information. Concerns were raised however as to whether budget holders and staff have the skills to interpret the data and Heather confirmed that drop-in sessions were held for staff to help them to navigate through this and also to understand how to interpret the data. Training sessions are also ongoing to support effective use. The conversation also touched on the challenges of managing overtime in relation to workforce availability and the need for local level data to address specific station issues.

Further to Heather’s presentation, Karen Brogan provided Committee with a comprehensive update on the Best Value Programme which included updates on:

- Best Value Savings Plan for 2025/26.
- Progress against delivery of Best Value national savings schemes for 2025/26, recognising that it is still early in the new financial year.
- Year to date progress against local savings plans.
- Detailed highlight reports.
- Sickness Dashboard.
- Overtime savings.
- Identification of new savings schemes.

Karen noted that, thanks to Heather’s recent work, the team can now track savings at a detailed level, overcoming previous data visibility issues and gain a clearer understanding of overtime drivers and the impact of changes.

Carol thanked Heather and Karen for the work undertaken and Committee commended the significant progress and use of advanced data visualisations and dashboards which is truly transformative work.

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 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 was taken as read. Audit and Risk Committee were asked to:

- Discuss and note the update provided.

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- Note the Corporate Risk Register which was approved by the SAS Board in September 2025 and further reviewed by PPSG in October 2025.

The report was taken as read and Carol Sinclair opened to Committee for questions and comments. Mike McCormick raised a query regarding the process for escalating risks from the Performance and Planning Steering Group (PPSG) Risk Register to the Corporate Risk Register, particularly in light of the recent audit findings on ageing IT systems. Committee discussed the mechanisms for escalation and the importance of transparency and assurance in this process. Julie Carter clarified that all high or very high risks on local registers are presented to PPSG with a systematic review process in place. Risks can be escalated outside this cycle if required. Committee was reminded that the PPSG papers are brought to Committee to provide assurance and enable further deep dives should this be necessary.

Thane Lawrie queried the status of risk ID 5275 (capacity to manage patient care during major incidents/mass casualties), noting that several mitigating controls showed 0% progress and that delivery dates extended into the following year. Committee discussed the challenges of progressing these controls, which are dependent on external funding and UK wide recommendations following the Manchester Arena inquiry. Michael Dickson and Paul Bassett provided assurance that, while progress is limited by funding, the organisation is doing all it can within available resources. The risk remains under regular review and business cases are in development to address outstanding requirements

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

Item 6.3 PPSG Risk Paper

Sarah went on to present the PPSG Risk paper which Committee were also asked to note. The paper shows the review of the Service risk registers and sets out risk management update report to PPSG in September 2025 with operational risks contained in section 4.7 highlighted yellow for ease. All risks have been reviewed or are planned for review in accordance with Policy.

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

Item 6.4 Approved Decision Log from Latest PPSG Meeting

Committee noted the PPSG Approved Decision Log from the meeting held on 14th August 2025 presented for information.

Item 6.5 Risk Management Policy

Sarah presented Committee with the Risk Management Policy which has been reviewed and requires Audit and Risk Committee Approval. Committee are asked to review the Policy specifically noting:

- The updated Risk Matrix for NHS Scotland.
- Updated narrative and charts for InPhase.
- Inclusion of Risk Treatment Options.

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- Reference to working in collaboration.
- Detailed risk management process.

Sarah advised that the Policy was approved at PPSG in August 2025 and presented to the Policy Review Group on 14th October. Committee noted that there have been no comments from Policy Review Group thus far, although this is out for consultation for 6 weeks from 14th October 2025.

Mike McCormick suggested updating the language in the policy to refer to "public confidence" rather than "reputation". Sarah Stevenson agreed to make this amendment.

Action/s: 2. *Risk Manager to update the language in the Risk Management Policy to refer to "public confidence" rather than "reputation".*

The committee approved the Risk Management Policy, subject to the recommended language updates.

ITEM 7 INTERNAL AUDIT

7.1a Statutory and Mandatory Training

James Lucas introduced the Statutory and Mandatory Training Internal Audit Report and Committee were asked to discuss and approve the report presented which was taken as read. James advised that an internal audit which focussed on four key scope areas was undertaken. Several examples of good practice were identified which provide a strong foundation for improvement, however a recurring theme across all of the internal audit findings was a lack of formalisation and consistency in governance and operational processes. An overall rating of 'significant assurance with minor improvement opportunities' was provided which is in line with the level of assurance anticipated by management. The report raised a total of 3 medium risk findings for which appropriate management actions have been agreed.

Carol thanked James for the overview and Committee noted that the Executive Team regularly reviews reports, action owners, and deadlines to ensure thorough scrutiny. Concerns were raised about compliance rates for statutory and mandatory training, especially manual handling, and the importance of line managers treating training and appraisals as essential. The Committee emphasised the value of internal audit in driving improvement and the need to closely monitor action progress to mitigate organisational risks. Supporting staff to be appropriately skilled was highlighted, particularly where training impacts absence rates. Michael Dickson suggested learning from other organisations with similar challenges, which James confirmed had informed the proposed actions, including a target of at least 85% compliance per module.

Carol Sinclair thanked Committee for the discussion and Committee noted and approved the Statutory and Mandatory Training Internal Audit Report presented.

7.1b Core Financial Controls BV Programme Medical Gases

Syed Shah introduced the Core Financial Controls BV Programme Internal Audit Report and Committee were asked to discuss and approve the report presented which was taken as read.

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Syed advised that an internal audit which focussed on assessing the medical gases stock management process within the Service and effectiveness of overarching governance arrangements over the Best Value Programme was undertaken. The work identified improvement opportunities to enhance controls around medical gas stock planning, ordering, supplier deliveries, movement and tracking of cylinders and invoice verification processes. An overall rating of 'partial assurance with improvements required' was provided which is in line with the level of assurance anticipated by management. The report raised a total of 4 medium and 2 low risk findings for which appropriate management actions have been agreed.

Committee discussed the report in detail and Julie Carter highlighted historic difficulties in tracking medical gas cylinders and the operational complexities involved due to the scale of cylinders processed weekly across the country. These challenges are further compounded by working with a single supplier who doesn't support enhanced tracking. The Service have therefore introduced an in-house scanning system to improve tracking which has already facilitated a successful audit with strong staff engagement. Issues do however persist because the cylinders are not Service assets which limits labelling and tracking options. Murray McEwan joined the meeting and provided Committee with further detail on the complexities from an operational perspective, particularly in remote and rural locations and the logistical challenges of a potential hub and spoke distribution model. There are also legislative challenges specifically regarding Entonox requiring a cultural shift amongst staff and education is being rolled out via induction and ongoing training programmes. The IT Team are also exploring the possibility of extending the scanning system to other medications. Committee also raised concerns around the sensitivity of restricting third party access to stockrooms and the need to maintain trust with volunteer partners and stressed the importance of ensuring that management actions are proportionate and cost effective whilst balancing operational effort with potential savings. Julie Carter confirmed that proportionality and cost benefit analysis would be key considerations in implementing any solutions.

Carol Sinclair thanked Committee for the detailed discussion and Committee noted and approved the Core Financial Controls BV Programme Medical Gases Internal Audit Report presented.

7.1c CT System Investment Approach (Legacy IT)

James Lucas introduced the CT System Investment Approach (Legacy IT) Internal Audit Report and Committee were asked to discuss and approve the report presented which was taken as read. James advised that an internal audit identified several gaps with the management of ageing systems that are critical to the organisation's operations. The contracts for the in-scope systems have expired. An overall rating of 'partial assurance with improvements required' was provided which is in line with the level of assurance anticipated by management. The report raised a total of 4 medium risk findings for which appropriate management actions have been agreed.

Committee discussed the importance of establishing consistent governance routes and ensuring risks associated with legacy systems are appropriately managed and escalated when necessary. Julie Carter provided Committee with assurance that regular supplier meetings, cyber assurance, and risk mitigation actions are in place, and the head of procurement has conducted due diligence to avoid further instances in relation to expiring contracts.

Action points included developing a strategy for ageing systems, enhancing the information asset register, and clarifying governance structures. Julie Carter committed to benchmarking

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digital governance against other health boards, particularly NHS 24, and to bring further assurance through ongoing audit work. The Committee agreed that these actions would be monitored and incorporated into future capital planning,

Carol Sinclair thanked members for the discussion and Committee noted and approved the CT System Investment Approach (Legacy IT) Internal Audit Report presented.

Item 7.2 Internal Audit Follow Up Report

Syed Shah presented the Internal Audit Progress Report which provided Committee with an update on the Internal Audit Plan 2025-26 and highlighted that 6 internal audit reviews were planned for the year 2025/26 of which 50% have been completed and the Service are in a good position to complete the remaining audits by March 2026. Syed also reported that there are no high priority findings reported within this reporting cycle.

In terms of the Management Action Tracker Syed reported that there are currently 14 overdue actions, where due dates have been revised. All due recommendations (including overdue actions) are included in the report. Twenty-one actions have been closed within the current reporting period and there are 15 actions which are not yet due. The team will continue to work towards closing further actions ahead of the financial year end (31/03/2026) and Syed expressed appreciation to the Executive Team and action owners for their support.

Carol Sinclair thanked Syed and the wider team for their work and noted the strong position in terms of the closure of management actions.

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

ITEM 8 EXTERNAL AUDIT

Item 8.1 External Audit Update

In the absence of Rebecca Lister, Amy Hughes joined the meeting and provided Committee with a brief verbal update in relation to the external audit for 2025/26 Service audit, noting that the 2024/25 audit was completed in June and the accounts approved by the Board. Amy highlighted that a debrief meeting is scheduled with SAS Finance colleagues next week to reflect on the completed audit, review successful processes and identify areas for improvement to inform the 2025/26 audit. Audit planning for 2025/26 will commence around December, with no anticipated changes to relevant audit or accounting standards.

Carol thanked Amy for the overview and Committee noted the update provided.

Item 9 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 12 Fixed Asset Registers and Security of Assets with the recommendation to remove unnecessary paragraphs relating to capital charges across different asset categories which is in line with other Health Board SFIs. Committee were also asked to note that no updates were required to Section 18 Scheme of Delegation.

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Committee discussed and approved the revised Sections of the SFIs as detailed above.

ITEM 10 INFORMATION GOVERNANCE QUARTERLY REPORT

Item 10.1 Information Governance Quarterly Report

Katy Barclay provided a quarterly update on Information Governance, which outlined progress against audit recommendations, breaches of the Data Protection Act and progress towards the implementation of the actions from the Records Management Plan which Committee were asked to note. The report was taken as read, and Katy noted that most ICO Audit actions have been completed. The outstanding actions are scheduled to move forward over the winter, although progress has been somewhat limited by resource constraints caused by a long-term team absence, but it is anticipated that this will be resolved in the coming months. The Team is working to streamline the Information Asset Register for each Service area and is awaiting further guidance on implementing new data mapping software across NHS Scotland, which will support the management of the Asset Register going forward. Turning to information security incidents, Katy reported 40 in this period and stressed the importance of noting that not all incidents are personal data breaches, which have a specific definition involving personal data and risk to its availability, integrity, or confidentiality. Of these, eight were confirmed personal data breaches, and one was reported to the Information Commissioner for issues relating to controlled drug records in paper format. An investigation into this is currently underway. On staff training, Service compliance with the information governance module remains unchanged with work underway to conduct a deeper analysis to understand the reasons behind this and drive improvement, especially in relation to ICO compliance and our data protection responsibilities.

Carol thanked Katy for the overview and then opened to Committee for discussion. The Committee acknowledged the significant progress made regarding Freedom of Information Requests and the Information Asset Register. Members inquired about the process for implementing recommendations stemming from data breach investigations and how organisational learning is supported. Katy explained that upon completion of each investigation, a report is submitted to the Information Governance Group along with any identified learning points for further action. Committee also asked for assurance in relation to the e-Learning modules and whether there is evidence that when staff undertake the training, they have taken on board the learning or if this is just a tick box exercise. Katy confirmed that the online e-Learning Module concludes with an assessment, requiring a minimum score of 80% to pass and verify that staff have effectively engaged with and absorbed the course content.

The discussion moved to Freedom of Information (FOI) requests, particularly regarding the anticipated increase prior to Christmas and the Scottish elections. The team was asked to confirm that adequate resources are available to manage this expected surge and to present their plans for maintaining full staffing levels. Katy reported that FOI requests remain consistently high, with no change anticipated. A dedicated resource is already in place to address these requests, ensuring resilience if necessary. FOI cases are managed proactively, with responses prepared two weeks in advance and sent within a two-week timeframe, which alleviates pressure and provides coverage during staff annual leave through established resilience measures. Regarding broader departmental resourcing, Paul Bassett informed the Committee that an additional resource has been added to the Business Intelligence Team and that a revised structure is currently under consideration. Paul assured the Committee that improvements should be realised, even in light of ongoing team absences. Efforts are also

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being made to determine which information can be published on the Service Website, so that responses can simply link to existing content when relevant, saving time.

Committee discussed the report and noted the anticipated surge in FOI requests ahead of the Scottish elections and contingency plans in place including the redeployment of experienced staff should it be required.

Audit and Risk Committee noted the overview and update provided.

ITEM 11 FRAUD QUARTERLY REPORT

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

- There have been 4 new allegations since the last Audit and Risk Committee meeting and of the new allegations reported 3 have been closed and one is being reviewed.
- Due to the delay in the roll-out of the GRS Timecard system, which has now gone live from September, the Fraud Risk Assessment has been deferred. Discussions are ongoing regarding a revised timescale for the assessment.

Maria provided Committee with an overview in terms of the themes for the allegations and Committee were asked to note that going forward the Fraud Quarterly Report will take a different format and will include updates from the Action Plan.

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

Item 11.1 & 11.2 Fraud Standard Statement, Annual Self-Assessment and CFS Annual and Quarterly Report

Maria McFeat presented the Fraud Standard Statement, Annual Self-Assessment and CFS Annual and Quarterly Reports. Maria highlighted that the Service have completed the Fraud Standard Statement Annual Self-Assessment and a summary update has been provided for review. The Counter Fraud Services Annual Report 2024/25 and latest CFS Quarterly updated 2025/26 are also presented for Committee information. Committee are asked to note the contents of the reports.

The NHS Counter Fraud Standard contains 12 components which organisations can assess how effectively they tackle fraud, bribery and corruption. Details of each component and the evidence required by Boards to assess their effectiveness were also detailed. Although there is no requirement to formally present the Fraud Standard Statement for 2024/25 to the Audit and Risk Committee, in line with best practice, the Statement has been completed and is presented to Committee for information. This has then formed a list of actions for improvement by the Service. Importantly some of the Standards relate to actions being led by Counter Fraud Services. Maria highlighted that only the actions required by SAS are included within the improvement action table shown and updated from the previous assessment. These actions are also aligned to the SAS Fraud Annual Plan as noted in the paper.

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Maria informed Committee that the Counter Fraud Services Annual Report and Quarterly Updates will now be routinely shared with Committee and the updated review of the Fraud Policy is underway and will be presented to the January 2026 Audit and Risk Committee.

Committee noted the Fraud Standard Statement, Annual Self-Assessment and CFS Annual and Quarterly Report presented.

Item 11.3 Fraud Annual Action Plan

Maria McFeat presented the Fraud Annual Action Plan for 2025/26 and advised Committee that as part of the Counter Fraud Standards, Boards are required to develop a Fraud Annual Action Plan (FAAP). The report presented updates the plan for 2025/26 and Maria advised that the last plan presented to Committee was in 2023/34, but due to FLO absence this rolled over into 2024/25. An updated plan has now been produced and will be reviewed at each meeting. The plan includes both Service actions and national and local CFS activities.

Carol thanked Maria for the overview and Committee noted the Fraud Annual Action Plan presented.

ITEM 12 AUDIT COMMITTEE SELF-ASSESSMENT ACTION PLAN PROGRESS UPDATE

Julie Carter presented an update on the Committee Self-Assessment and members were asked to note the progress on the improvement actions from the Committee Self-Assessment in June 2025. An update on these actions is noted on the attached Appendix A which also reminds members of the completed self-assessment. It is also important to note that the October meeting is the first meeting since the June review, so progress is limited at this stage.

Carol thanked Julie for the overview and Committee noted the Self-Assessment Action Plan Progress Update presented.

ITEM 13 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 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.

Item 14.2 Restricted - Resilience Committee Update

Invoking Standing Order 5.22 resolution to take item in private.

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ITEM 16 AUDIT AND RISK COMMITTEE PROPOSED DATES FOR 2026:

- Thursday 22 January 2026
- Thursday 23 April 2026
- Thursday 11 June 2026
- Thursday 22 October 2026

Members were asked to inform the Secretariat of any conflicts with the 2026 dates within the next 7 days to enable diary invitations to be sent out for the calendar year.

ITEM 16 ANY OTHER BUSINESS

No items of other business were raised.

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

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

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**AUDIT & RISK COMMITTEE MEETING
13:00 – 16:00 ON THURSDAY 22 JANUARY 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 – 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)			CR4636 –	CR5602 – 1 Item CR5603 – 1 Item CR5653 –	
	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 16 October 2025	<i>For Approval</i>	C Sinclair	–
4. Matters Arising	<i>For Approval</i>	C Sinclair	–
5. Counter Fraud Presentation 5.1 Fraud Quarterly Report 5.2 Fraud Action Plan 25/26 5.3 Fraud Policy	<i>Presentation</i> <i>For Noting</i> <i>For Noting</i> <i>For Noting</i>	Gordon Young (CFS) M McFeat	CR5062 (and wider internal controls)
6. Best Value Programme	<i>For Noting</i>	J Carter/K Brogan	CR5062
7. Restricted - Risk Management 7.1 Quarterly Update 7.2 Corporate Risk Register 7.3 PPSG Risk Paper 7.4 Approved Decision Log from latest	<i>For Discussion & Approval</i>	S Stevenson/J Carter	–

PPSG Meeting			
8. Internal Audit 8.1 Internal Audit Follow Up Report 8.2 Internal Audit 2026/27 Draft Plan	<i>For Discussion & Approval</i>	J Lucas (KPMG) S Shah (KPMG)	-
9. External Audit 9.1 External Audit Annual Audit Plan	<i>For Discussion</i>	R Lister (Azets) A Hughes (Azets)	-
COMFORT BREAK			
10. Review of Standing Financial Instructions and Scheme of Delegation	<i>For Approval</i>	G Richardson	
11. Information Governance 11.1 Quarterly Report	<i>For Noting</i>	K Barclay	-
12. Recruitment Shared Service Update	<i>For Noting</i>	G Ferguson	
13. Board Assurance Framework Progress Update	<i>For Noting</i>	J Carter	
14. Committee Workplan 2025/26	<i>For Noting</i>	J Carter	-
15. Committee Draft Workplan 2026/27	<i>For Approval</i>	J Carter	-
16. Restricted – Resilience 16.1 Cyber Resilience and NIS Audit Report 16.2 Resilience Committee Update	<i>For Noting</i>	J Baker S Massetti	CR5602; CR5603
17. Any Other Business			

Date of Next Meeting: 23 April 2026

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.