



**FLS AUDIT & RISK COMMITTEE MEETING (ARC)**  
**9:30am – 12:00pm, 28 Sept 2022**  
**Silvan House (4<sup>th</sup> Flr Argyll Room) and MS Teams**

**AGENDA**

<b>Agenda Items:</b>	<b>Lead:</b>	<b>Paper:</b>	<b>Timings:</b>
1. <b>Welcome &amp; Declarations of Conflicts of Interest</b>	MP	Verbal	9:30 – 9:35
2. <b>Minutes and matters arising: 5 July 2022</b>	MP	Verbal	9:35 – 9:40
• Action Points	MP	Verbal	9:40 – 9:45
3. <b>Risk</b>			
a) New/emerging business and potential risks	SH	Verbal	9:45 – 10:00
b) FLS Risk Register and update	MH/RS	ARC 06/22	10:00 – 10:15
4. <b>Annual Report &amp; Accounts FY 21/22</b>			
a) FLS Overview	TG/JS	ARC 07/22	10:15 – 10:30
b) Audit Scotland – FLS Accounts FY 21/22 Cover Letter	MT	ARC 08/22	10:30 – 10:45
c) Audit Scotland – FLS Accounts FY 21/22: Annual Audit Draft Report	MT	ARC 09/22	10:45 – 11:00
5. <b>Break</b>			11:00 – 11:10
6. <b>Audit</b>			
a) Internal Audit - Progress report FY 22/23	KM	ARC 10/22	11:10 – 11:25
b) Audit Recommendations and Actions – Progress Update	RS	ARC 11/22	11:25 – 11:30
7. <b>AOB</b>	MP	Verbal	11:30 – 11:35
8. <b>Break</b>			11:35 – 11:40
9. <b>Meeting Between Non-Executive Advisors and Audit Scotland / Internal Audit</b>		Verbal	11:40 – 12:00
10. <b>Close</b>			12:00

**Attendees:** Mark Pountain (MP), Chair, Non-Exec  
Lisa Tennant (LT), Non-Exec  
Simon Hodgson (SHo), Chief Executive FLS  
Michael Hymers (MH), Director of Corporate Services FLS  
Tom Greenan (TG), Head of Finance (FLS)  
Jennie Smith (JS), Deputy Head of Finance FLS  
Rhondda Salmond (RS), Change Manager FLS  
Mark Taylor (MT), Audit Scotland  
Stephanie Harold (SHa), Audit Scotland  
Gillian McCreadie (GM), Audit Scotland  
Kate Moffat (KM), Head of Internal Audit, SGIAD  
Amy Grant (AG), Internal Audit, SGIAD  
Alison Thomson (AT), Internal Audit, SGIAD  
Celyn Paton, Admin Officer FLS (Minutes)

**Apologies:** Donna Mortimer, Head of Finance and Procurement (FLS)