



**FLS AUDIT & RISK COMMITTEE MEETING (ARC)**  
**10:30am – 1:00pm, 5<sup>th</sup> Dec 2023**  
**Apex 1, Edinburgh (Boardroom) 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	10:30 – 10:35
2. <b>Minutes and matters arising: 5 July 2023</b>	MP	Verbal	10:35 – 10:40
• Action Points	MP	Verbal	10:40 – 10:45
3. <b>Annual Report &amp; Accounts FY 22/23</b>			
a) FLS Overview	JS/DM	ARC 05/23	10:45 – 11:05
b) External Audit – FLS Accounts FY 22/23: Annual Audit Draft Report	HMck	ARC 06/23	11:05 – 11:30
4. <b>Audit</b>			
a) Internal Audit - Progress report FY 23/24	KM	ARC 07/23	11:30 – 11:45
b) Approach to Assurance Mapping	MP	Verbal	11:45 – 11:55
5. <b>Break</b>			11:55 – 12:00
6. <b>Risk</b>			
a) New/emerging business and potential risks	SH	Verbal	12:00 – 12:15
b) FLS Risk Register and update, with focus on financial sustainability risk	MH/RS	ARC 08/23	12:15 – 12:35
7. <b>AOB</b>			12:35 – 12:45
a) Potential Fraud - Overview	MH	ARC 09/23	
b) Deep Dive – Next Theme	MP	Verbal	
8. <b>Meeting Between Non-Executive Advisors and External /     Internal Audit</b>		Verbal	12:45 – 13:00
9. <b>Close</b>			13:00

**Attendees:** Mark Pountain (MP), Chair, Non-Exec  
Clea Warner (CW), Non-Exec  
Therese O'Donnell (TO'D), Non-Exec  
Jo O'Hara (JO'H), Non-Exec  
Simon Hodgson (SH), Chief Executive FLS  
Michael Hymers (MH), Director of Corporate Services FLS  
Rhondda Salmond (RS), Change Manager FLS  
Donna Mortimer (DM), Chief Finance Officer FLS  
Jennie Smith (JS), Financial Controller FLS  
Kate Moffat (KM), Head of Internal Audit, SGIAD  
Amy Beveridge (AB), Internal Audit, SGIAD  
Alison Thomson, Internal Audit, SGIAD  
Hannah McKellar (HMck), Grant Thornton UK LLP (External Audit)  
Angela Pieri (AP), Grant Thornton UK LLP (External Audit)  
Sophia Christopoulos (SC), Admin Officer FLS (Minutes)

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