

Minutes

- Meeting:** Audit and Risk Committee
- Date:** 14 August 2025
- Time:** 10.30 am
- Venue:** Room 1.02 and 1.03, Compass House, Dundee
- Present:** Bill Maxwell, Convener
Rona Fraser
Ronnie Johnson
Paul Gray (by Teams)
- In Attendance:** Doug Moodie, Chair (by Teams)
Charlotte Armitage, Board Member (by Teams)
Naghat Ahmed, Board Member
Jenny Marshall, Board Member
Ed McGrachan, Board Member
Rosie Moore, Board Member (by Teams)
Jackie Irvine, Chief Executive (CE)
Gordon Mackie, Executive Director of Digital and Data (EDoDD)
Jackie Mackenzie, Executive Director of Corporate Services (EDoCS)
Kevin Mitchell, Executive Director of Assurance and Improvement (EDoAI (KM))
Kenny Dick, Head of Finance and Corporate Governance (HoFCG)
Lisa Rooke, Head of Corporate Policy and Communication (HoC)
Claire Brown, Executive Support Officer
- Apologies:** Maria McGill, Member
Edith MacIntosh, Executive Director of Assurance and Improvement (EDoAI (EM))
Audrey Cowie, Board Member
Evelyn McPhail, Board Member
Peter Murray, Board Member
Sandy Denholm, External Auditor (EA)
David Archibald, Internal Auditor (IA)

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Item	Action
<p>1.0 WELCOME</p> <p>The Convener welcomed everyone to the meeting and confirmed that this meeting of the Audit and Risk Committee was a designated session to allow the Committee to focus on in-depth scrutiny of the draft Annual Report and Accounts. Board members who were not on the Audit and Risk Committee were also welcomed to the meeting, as is customary for this annual event, along with the Head of Corporate Policy and Communication.</p>	
<p>2.0 APOLOGIES FOR ABSENCE</p> <p>Apologies, as listed above were noted.</p>	
<p>3.0 DECLARATION OF INTEREST</p> <p>There were no declarations of interest.</p>	
<p>4.0 EXTERNAL AUDIT PROGRESS ON THE AUDIT OF FINANCIAL STATEMENTS</p> <p>The Head of Finance and Corporate Governance briefed the meeting on the current position of the audit of the financial statements, it was noted that there were no issues of significance at this point and early sight of pensions information was provided to the External Auditor to assist with deadlines.</p>	
<p>5.0 DRAFT ANNUAL REPORT AND ACCOUNTS REPORT NO: ARC-11-2025/26</p> <p>The Convener introduced the Draft Annual Report and Accounts and guided the Committee through each section in detail.</p> <p>The Committee:</p> <ul style="list-style-type: none"> Fully discussed, provided feedback and recommended amendments. The details of these would be noted separately and provided to the Head of Finance and Corporate Governance for action. 	HoFCG/ HoC
<p>6.0 DRAFT AUDIT AND RISK COMMITTEE ANNUAL REPORT TO THE BOARD 2023/24 - REPORT NO: ARC-12-2025/26</p> <p>The Convener presented the report which provided the Committee with the draft of the Audit and Risk Committee's Annual Report to the Board for 2024/25.</p>	

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The Committee:

- Considered, and provided comments on the draft report. The details of these would be noted separately and provided to the Head of Finance and Corporate Governance for action.

HOF CG

7.0 GOVERNANCE STATEMENT

No items raised.

8.0 SCHEDULE OF BUSINESS 2025/26

The Committee noted the Schedule of Business 2025/26.

9.0 AOCB

No items raised.

10.0 CLOSE

DATE OF NEXT MEETING

The date of the next Audit and Risk Committee meeting was noted as 4 September 2025, at 10.30 am, by Teams.

Signed:



Bill Maxwell, Convener

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