

AUDIT & RISK COMMITTEE

MINUTE OF MEETING

Minute of Meeting of the Audit & Risk Committee held on Wednesday 26 February 2025 at 1000hrs via Microsoft Teams.

Agenda Item	<p>Present: Jim Gifford Leona McDermid Caroline Laurenson Bryan Hutcheson Gerry Lawrie</p> <p>In attendance: Anne MacDonald, Senior Audit Manager, Audit Scotland David Archibald, Partner, Henderson Loggie Stuart Thompson, Vice Principal Finance & Resources Susan Lawrance, Secretary to the Board Karen Fraser, Minute Secretary</p>
29-24	<p>Apologies for Absence Apologies were received in advance of the meeting from D Anderson, E Zemani and I Watt.</p>
30-24	<p>Declaration of any Potential Conflicts of Interest in relation to any Agenda Items L McDermid declared a potential conflict of interest by virtue of her position with Aberdeen Foyer.</p>
31-24	<p>Minute of Previous Meeting (27/11/24) The Minute was approved as a true and accurate record.</p>
32-24	<p>Matters Arising Report Members noted that the 5 matters arising had been addressed and were therefore marked as completed.</p>
	Matters for Decision
33-24	<p>Strategic Risk Register</p>

	Matters for Discussion
34-24	<p>Internal Audit Plan 2024-25</p> <p>Having been agreed with SLT, the detailed scopes and timings of the Internal Audit Plan for 2024-25 were presented for review, and subsequent discussion encouraged.</p> <p>Pre-Meeting, an observation was shared regarding the potential re-visit of the Audit Plan based on the outcome of the ongoing Quality Assurance issue, linked to Risk 6.1 on the Strategic Risk Register.</p> <p>In response to a query raised regarding the sequencing, D Archibald outlined the factors which influence the associated decision-making.</p> <p>Clarification was sought regarding the differences in the Audit headings between the 1-year Plan and the 4-year Plan. The suggestion to include a clear indication of when an element which features under a combined heading has not been previously audited was heeded.</p>
35-24	<p>Internal Audit Plan for 2024-28</p> <p>Having been revised by SLT, the Draft Strategic Internal Audit Plan for 2024-28, and the Draft Internal Audit Plan for 2025-26 were presented for review.</p> <p>It was noted that emphasis has been placed on prioritisation, Risks contained within the Strategic Risk Register, and horizon-scanning. The Draft element of both was also highlighted, recognising that the Plan for 2025-26 can be reviewed prior to its' progression next year.</p> <p>Discussion was invited.</p> <p>Pre-meeting, it was suggested that context be added to explain the reasoning behind the proposal not to audit Compliance with Legislation, noting its' previous non-inclusion to date and its' link to Risk 6.1 on the Strategic Risk Register.</p> <p>The use of the 4-year plan to facilitate SLT to focus on areas for learning and improvement was recognised, with the ability to drive change and ideas appreciated.</p>

	<p>The possibility of bringing forward the next Audit of ASET was debated.</p> <p>Action: To be presented For Decision at 28/05/25 Meeting, based on the outcome of the anticipated Follow-Up Review on ASET.</p> <p>The exclusion of an Audit of the ETSH was clarified with Members noting this remains a standing item on Regional Board Meeting Agendas.</p> <p>It was noted that a possible date for an extra Regional Board Meeting in April 2025 is currently being sought in order to discuss the ongoing Quality Assurance issue.</p>
36-24	<p>ASET Risk Register Update</p>
	Matters for Information
37-24	<p>National Fraud Initiative 2024-25 Update</p> <p>Following the College's participation in the 2024-25 National Fraud Initiative, Appendix 1 detailed interim work to date on the identified</p>

	<p>matches.</p> <p>The sharing of the final Report is anticipated upon completion. Action: To be added to the 28/05/25 Meeting Agenda.</p> <p>Members noted the information provided.</p>
	<p>Any Other Business</p> <p>No items were raised.</p>
	<p>Summation of Actions and Date of Next Meeting</p> <p>S Lawrance provided a summary of the identified actions and confirmed the next Committee Meeting as Wednesday 28 May 2025 at 1000hrs.</p>
	Meeting ended at 11:17am

ACTIONS FROM A&R COMMITTEE – FEBRUARY 2025			
Agenda Item	Action	Responsible Person	Deadline
35-24	Internal Audit Plan 2024- 2028: To be presented to May Committee meeting with option to bring forward ASET Review noted.	Stuart Thompson/David Archibald	May 2025
36-24	ASET Risk Register:		

Signed: J Gifford, Audit & Risk Committee Chair

Dated: 28.05.25