

A meeting of the Audit & Risk Assurance Committee will be held at 15:00 hours on Wednesday 4 March 2026 in the Boardroom at Sighthill Campus.

AGENDA		Lead Speaker	Paper
1	WELCOME & APOLOGIES	Chair	
2	DECLARATIONS OF INTEREST	Chair	
3	MINUTES OF THE PREVIOUS MEETING	Chair	A
4	MATTERS ARISING REPORT	Chair	B
5	RISK ASSURANCE		
5.1	Risk Management Report	I Deed	C
5.2	National Fraud Initiative 2025 Report	I Deed	D
5.3	Cyber Security Risk Control Matrix	G Hope	Pres
5.4	Deep Dive: Employer Relations	S Clyne	Pres
6	INTERNAL AUDIT		
6.1	Summary of Audit Recommendations	I Deed	E
6.2	Internal Audit Report: Payroll	BDO	F
6.3	Internal Audit Report: Staff Recruitment	BDO	G
6.4	Internal Audit Report: Commercial	BDO	H
7	ANY OTHER COMPETENT BUSINESS		
7.1	Horizon Scanning Update	BDO / Forvis Mazars	
7.2	Whistleblowing & Fraud		
8	FOR INFORMATION		
8.1	Audit & Risk Assurance Committee: Business Planner		
8.2	Audit Scotland Statutory Fees 2025/26		
9	DATE OF NEXT MEETING: 20 MAY 2026		