



**PUBLIC MEETING - AUDIT AND RISK ASSURANCE COMMITTEE**

**THURSDAY 23 OCTOBER 2025 @ 1000 HRS**

**MEETING ROOM 1, EAST SERVICE DELIVERY AREA HEADQUARTERS,  
CLAYLANDS ROAD, NEWBRIDGE, EH28 8LF / VIRTUAL (MS TEAMS)**

**PRESENT:**

Brian Baverstock, Chair (BB)  
Neil Mapes (NM)  
Mhairi Wylie (MW)

Malcolm Payton, Deputy Chair (MP)  
Madeline Smith (MS)

**IN ATTENDANCE:**

|                        |  |
|------------------------|--|
| Stuart Stevens (SS)    | Chief Officer  |
| Sarah O'Donnell (SO'D) | Deputy Chief Officer Corporate Services                        |
| Andy Watt (AW)         | Deputy Chief Officer   |
| Mark McAteer (MMcA)    | Director of Strategic Planning, Performance and Communications |
| David Johnston (DJ)    | Risk and Audit Manager   |
| Lynne McGeough (LMcG)  | Head of Finance and Procurement                                |
| Claire Robertson (CR)  | Internal Audit (BDO)   |
| Michael Oliphant (MO)  | External Audit (Audit Scotland)                                |
| Tommy Yule (TY)        | External Audit (Audit Scotland)                                |
| Adebayo Ladejobi       | External Audit (Audit Scotland)                                |
| Brian McKenzie (BMcK)  | HMFST  |
| Alan Duncan (AD)       | Accounting Manager (Items 18 & 19 only)                        |
| Kirsty Darwent (KD)    | Chair of SFRS Board  |
| Chris Casey (CC)       | Group Commander Board Support Manager                          |
| Heather Greig (HG)     | Board Support Executive Officer                                |
| Debbie Haddow (DJH)    | Board Support/Minutes  |

**OBSERVERS:**

Karen Horrocks, Verification and Risk Officer

**1 CHAIR'S WELCOME**

1.1 The Committee Chair opened the meeting and welcomed all those attending and those participating via MS Teams were reminded to raise their hands, in accordance with the remote meeting protocol, should they wish to ask a question. This meeting would be recorded for minute taking purposes only.

**2 APOLOGIES**

2.1 Deborah Stanfield, Interim Director of Finance and Contractual Services  
Sean Morrison, Internal Audit (BDO)  
Robert Scott, HMFST

**3      CONSIDERATION OF AND DECISION ON ANY ITEMS TO BE TAKEN IN PRIVATE**

3.1 The Committee discussed and agreed that Item 18 (*External Auditor's Report on the 2024/25 Audit*) and Item 19 (*Scottish Fire and Rescue Service Draft Annual Report and Accounts 2024/25*) would be heard in private session due to confidential matters in line with Standing Orders Item 9G.

3.2 No further items were identified.

**4      DECLARATION OF INTERESTS**

4.1 There were no declarations of interest made.

**5      MINUTES OF PREVIOUS PUBLIC MEETING:**

5.1 **Thursday 19 June 2025**

5.1.1 The minutes were agreed as an accurate record of the meeting.

**5.2     Matters Arising**

5.2.1 There were no matters arising.

5.3 **The minutes of the meeting held on 19 June 2025 were approved as a true record of the meeting.**

**6      ACTION LOG**

6.1 The Committee considered the action log, noted the updates and agreed the closure of completed actions.

**Action 9.1.23 IA Report on Partnership (25/06/2024):** The Committee requested prompt action to address this outstanding action.

**Action 9.4 HMFSI Inspection Action Plans Update (08/04/2025):** MMcA to provide update on current position and timescale for completion.

**Action 8.3.5 SFRS Progress Update/Management Response (19/06/2025):** Lead to be updated to MMcA/MW.

**Action 11.3 Annual Data Compliance Report (19/06/2025):** Lead to be amended to read MMcA.

6.2 **The Committee noted the updated Action Log and approved the removal of completed actions.**

**7      INTERNAL AUDIT**

**Internal Audit Progress Report 2025/26**

7.1.1 CR presented a report to the Committee which summarised the progress on the delivery of the 2025/26 Internal Audit Plan and the scopes for the PPE, Estates Management Prioritisation and Freedom of Information audits and the final Corporate Governance Report. A verbal update was also provided on the Risk Management audit in lieu of the final report being presented.

**7.1.2 PPE Scope**

CR provided an outline of the audit scope which included policy and procedure validation, budget setting and monitoring, IT systems, stock management and controls, cleaning and maintenance contract management and end-user feedback.

7.1.3 In regard to future improvement and/or changes, the Committee queried whether this would be considered with the audit. CR advised that the audit would compare current practice against standard operating procedures. Recommendations would be made should any barriers, deficiencies or new developments in procurement cycles be identified.

7.1.4 CR confirmed that end-user feedback, governance and planning processes and future procurement activities would be considered within the audit.

7.1.5 **Estates Management Prioritisation Scope**  
CR provided an outline of the audit scope noting that the wider ranging review would consider the Estate Strategy, statutory compliance, budget planning and controls for planned maintenance and reactive repairs, quality and standards, effective use of service level agreements, governance and KPIs.

7.1.6 The Committee commented on the need for agility and flexibility within the plan/budget to consider any unforeseen issues.

7.1.7 Brief discussion took place on the potential for station audits to be considered as part of this audit. It was noted that the Strategic Leadership Team (SLT) had recently discussed the potential for a holistic review of the station audit processes. The Committee noted the existing station audit procedures, however, they expressed uncertainty regarding how these processes integrate with the overall assurance process.

7.1.8 The Committee commented on the prioritisation of investment within Estates and how KPI's would be used to assess the return on this investment. CR noted that the audit would consider how the strategic plan had been drafted to take account of building conditions, utilisation and investment priorities. CR further noted that a separate audit would also consider budget and investment prioritisation.

7.1.9 **Freedom of Information Scope**  
CR provided an outline of the audit scope which included reviewing policies and procedures, response times, publication scheme, governance, training and resourcing. The Committee were reminded that a Level 2 Intervention had recently been served.

7.1.10 The Committee commented on the publication scheme and whether the Service were proactive in publishing information, and the plans for ensuring adequate resourcing within the Team to meet demands. CR confirmed that both these areas would be considered within the audit and, if appropriate, recommendations would be made. MMcA noted that resourcing within the Team had already been considered.

7.1.11 It was noted that the key contact information was not accurate.

7.1.12 MMcA advised that, although not detailed within this version of the scope, end users would be included within the audit.

7.1.13 **Corporate Governance Final Report**  
CR presented the Corporate Governance final report noting that the report was positive, highlighted areas of good practice, the strong commitment to effective governance and improvements. CR outlined areas of improvement which included risks associated with team resourcing and succession planning, reviewing meeting cycle and updating terms of reference.

7.1.14 MMcA welcomed the report, acknowledged the team's efforts and outlined plans to address the recommendations.

7.1.15 Brief discussion took place on the lean resourcing within the Board Support team and associated potential risks. The challenges in resourcing within this team and across the whole Service were recognised. It was proposed that the Service could look to other public bodies for benchmarking purposes and to gain learning on their governance arrangements.

7.1.16 The Committee recognised the positive report which was a testament of the ongoing work and continued improvements to the framework of governance over a sustained period of time.

7.1.17 Progress Report

CR presented the progress report and highlighted the following key points:

- Risk Management final report was completed and out for management response.
- Budget Maintenance and Investment Prioritisation fieldwork had commenced.
- Freedom of Information audit to commence in February 2026.
- Overview of Internal Audit hot topics.

7.1.18 Brief discussion took place on the timescale for management response and consideration should be given to create a KPI for this.

7.1.19 Final Report: Risk Management

CR provided a verbal update relating to the Risk Management Final Report. The audit provided an overall moderate level of assurance with areas of good practice. Areas of improvement included making risk management more strategic, enhancing system capabilities to remove manual processes, mandatory training for key staff, improving the assurance mapping template and clarifying de-escalation processes. The final report would be provided to the next Committee meeting.

7.1.20 **The Committee scrutinised the progress report, draft scopes and final report.**

**7 SFRS Progress Update/Management Response**

7.2 CR presented a report to the Committee and outlined the status of the recommendations raised by Internal Audit and the following key points were highlighted:

- Sixteen actions had been closed during this reporting period.
- Twenty-one actions remain.

7.2.2 In relation to the Partnership Working recommendations, the Committee commented on the need for clarity on the mechanism for assurance, how the implementation of the CPP guidance would be assured, what support, guidance and training would be offered to staff on national policy with local induction. MMcA noted that further discussion off table was required to understand what assurances were required.

7.2.3 In relation to Contract Management recommendation 2.1, LMcG advised that progress was being made and contract management meetings were being held, albeit not documented. The contract management training would help managers understand the reason for, and how to provide, the information required.

7.2.4 **The Committee scrutinised the update report and the progress being made.**

**8 EXTERNAL AUDIT**

**External Audit – 2024/25 Audit Plan Progress Report**

8.1.1 MO advised the Committee that the audit was almost finalised and that some final checks would be carried out over the next few days. Further details to be provided during discussions in the private session.

**8.2 External Scrutiny Reports and Recommendations**

8.2.1 MMcA presented a report to the Committee to provide an overview update of the current HMFSI inspection action plans. The following key points were highlighted:

- Five action plans remain live.
- Mental Health and Wellbeing: Red RAG status. Recently transitioned to the Safety and Assurance function, with the action plan being re-baselined and progress being made.
- West Service Delivery Area (WSDA): Green RAG status and anticipated completion within a few weeks.

- Organisational Culture Vol 1: Initial stages of drafting action plan. Discussion to be held at the Integrated Governance Forum (IGF) to identify appropriate Committee scrutiny.
- North Service Delivery Area (NSDA) and Operational Assurance: Both were at the initial stage of drafting action plans.

8.2.2 In relation to the Mental Health and Wellbeing action plan, the Committee noted their concern on the timescale and progress made to date. The Committee requested that this area be prioritised and progressed promptly. SS offered his assurance that this area remains a priority for the SLT and noted ongoing work with the River Centre to raise awareness of the support available. SS noted that this remains a significant factor for the Service and agreed that the actions needed to be progressed.

8.2.3 With regard to Organisational Culture Vol 1, the Committee noted the extended duration prior to the Board's scrutiny of management responses. SO'D acknowledged the priority and urgency required in this area and commented on the work being undertaken within the People Directorate. It was noted that the IGF had previously agreed that it would go to the People Committee for scrutiny. Due to the scheduled cycle of meetings, consideration to be given to circulate information with the People Committee outwith the formal meetings.

**ACTION: SO'D**

8.2.4 **The Committee scrutinised the report.**

**9 AUDIT AND RISK ASSURANCE COMMITTEE QUARTERLY PERFORMANCE Q1 2025/26**

9.1 MMcA presented the Committee with the fourth quarter performance of KPIs 35 – 42 for fiscal year 2025/26 for scrutiny. KPIs 58-61, 64 and 65 were only reported annually as part of the fourth quarter report. The following key points were highlighted:

- Reason for missing management statements and assurance that this would be rectified going forward.
- Due to data collection, quality assurance processes and sequencing of meetings, Q2 data was not available for this meeting.
- Increase in Freedom of Information requests during Q1. Overview of the ongoing resourcing challenges including extension of temporary resources and progress with the new Team Leader position.

9.2 With regard to KPI 41 and 42 (Service Desk Incidents within SLA), the Committee noted the decrease in performance and queried the reason. SO'D noted that this could be attributable to the recent restructure within the DaTS function and agreed to provide a more substantive response outwith the meeting.

**ACTION: SO'D**

9.3 The Committee commented on the wide ranging KPIs within the report and the provision of annual KPIs. MMcA offered to discuss further outwith the meeting.

**ACTION: MMcA/BB**

9.4 **The Committee scrutinised the report.**

*(Meeting broke at 1113 hrs and reconvened at 1130 hrs)*

**10 FRAUD REPORT Q2 2025/26**

10.1 DJ presented the Quarter 2 Fraud Report to the Committee for scrutiny. The following key points were highlighted:

- No fraud incidents reported during this quarter.
- Fraud and risk awareness mandatory training reporting 77% completion.
- National Fraud Initiative (NFI) was reporting 99% complete on the 821 matches identified with approximately £19,000 recovered (duplicate payments). No fraudulent incidents were identified.

- No incidents of whistleblowing were reported during this quarter.
- Gifts, Hospitality and Interests (GHI) now included within this report. Mandatory training was currently reporting 80% completion. Engagement and raising awareness across the Service were ongoing.

10.2 TY commented on the positive engagement with the Service relating to the NFI and follow up actions. The Committee noted and welcomed this information.

10.3 In relation to mandatory training, it was noted that the split between uniformed and support staff were similar for both the fraud and GHI elements. SO'D reminded the Committee that the system for support staff training lacked tracking capabilities. SO'D to follow up and check on mandatory training for all staff.

**ACTION: SO'D**

10.4 In relation to non-contract spend, DJ outlined the work and engagement being undertaken in this area to raise awareness, introduce greater controls and reduce the level of non-contract spend.

10.5 In relation to the safe call confidential reporting line, SO'D advised that the Year One Review report would be submitted to the People Committee in the first instance. The report would identify any incidents of incorrect reporting pathways.

10.6 DJ advised the Committee that work had concluded on the development of the Anti-Fraud and Corruption Policy, Counter Fraud Strategy and Fraud Response Plan. These documents were presented for scrutiny ahead of submission to the SFRS Board for approval. DJ noted that these documents had previously been shared with and reviewed by BDO.

10.7 With regard to the Anti-Fraud and Corruption Policy, the following comments were made:

- Inclusion and clarity to be provided on the pathway should there be a concern raised against one of the key roles/Directors.
- Clarity on who would be responsible for appointing the investigating officer.
- Clarity on the relationship between the fraud investigation and disciplinary processes.

10.8 With regard to the Fraud Strategy, the Committee made no specific comments other than reflecting on what information could be added into the Policy.

10.9 With regard to the Fraud Response Plan, the following comments were made:

- To aid learning/raise awareness, consideration could be given to publicise what actions were taken and lessons learned.
- Section 7 Investigation Process (para 4): Emphasis should be on gathering facts rather than assessing if a genuine mistake had been made.

10.10 The Committee noted that, if the 3 separate documents remain, cross referencing of significant points would be included within all 3 documents. DJ and BB to discuss further outwith the meeting.

**ACTION: DJ/BB**

10.11 **The Committee scrutinised the report.**

## **11 INTERNAL CONTROLS UPDATE**

### **Risk Report Update**

11.1.1 DJ presented an overview report of the current risks highlighted by Directorate to the Committee for scrutiny. The following key points were highlighted:

- Increase awareness, discussions and use of risk appetite.
- Risk Management Audit has identified an increase in risk maturity levels which evidence improvements within the framework.

- How risk information is presented and the use of risk appetite and spotlights to provide assurances that management and control measures are appropriate.
- Sixteen risks are currently reporting ratings over 15.
- Explanation of the late change to Risk PPP007 relating to business continuity management system.
- Five control actions were past their original due date and were being considered by the Training, Safety and Assurance Board and Service Delivery Board for spotlighting or advice on additional controls.

11.1.2 The Committee commented on several completion dates which had passed and noted that updates on the situation would be helpful in future reports. AW provided a brief verbal update on the control actions identified for TSA18 and TSA19 (training delivery).

11.1.3 In regard to Risk POD020, the Committee noted the budgetary constraints and queried whether an alternative solution could be identified. SO'D provided a brief update noting that the pending People Directorate restructure and review and the outcome of the budget settlement was awaited. The Committee commented on the challenges in scrutinising out of date information.

11.1.4 In relation to control actions that were 9 months overdue on risks rated under 15, consideration to be given to include explanatory narrative within future reports.

11.1.5 The Committee noted the relationship between Risk FCS019 (critical systems) and SDD007 (cyber security). SS advised that although the CCMS systems were fragile due to their age, they were not vulnerable to cyber attacks. SS further advised that the SLT would be risk spotlighting cyber security at a future meeting.

11.1.6 Regarding SDD007, SO'D noted that the control action relating to Cyber Action Plan would benefit from having further detail and potential disaggregation as the implementation plan is for the whole plan rather than individual components.

11.1.7 In regard to accuracy of risk ratings, SS referenced recent SLT discussions and that BDO would attend the next strategic management workshop to offer training and support.

11.1.8 In regard to Risk FSC019, the Committee sought clarification on the increased risk rating from the previous rating. LMcG to review and advise.

**ACTION: LMcG**

11.1.9 In regard to POD015, the Committee queried whether this reflected the current situation and whether any risks were required to be articulated for external parties' involvement. SS confirmed that this was an external stakeholder risk and the rating should reduce.

11.1.10 The Committee noted and commented on the recurring capacity issues throughout the register and queried whether there was or should be an accumulated risk or issues identified. SS noted the comments and reminded the Committee that other control measures could be put in place to manage or mitigate risks. As the Service had clear priorities, once the budget settlement was known, appropriate allocations would be made. The Committee noted the potential for further discussion on the accumulation of risk and the broader concurrency of risks.

11.1.11 **The Committee scrutinised the report and noted the continuing progress being made.**

**12 REPORT FOR INFORMATION ONLY:**

**12.1 Routine Update Report on HMFSI Business**

BMcK presented the quarterly report to the Committee to provide an update on HMFSI's inspection and reporting activity during this quarter. The following key points were noted:

- Three inspection reports have been issued. These related to North Service Delivery Area, Organisational Culture Vol 1 and Operational Assurance.
- Fieldwork commenced for the Operational Training and Development inspection.
- Fieldwork for the Organisational Culture Vol 2 was scheduled to commence before the end of the year.
- Focussed report on the Commonwealth Games to be undertaken with early discussion already taken place.

**12.1.2 The Committee noted the report.**

**13 REVIEW OF ACTIONS**

13.1 It was confirmed that several formal actions were recorded during the meeting.

**14 FORWARD PLANNING**

**14.1 a) Committee Forward Plan Review**

14.1.1 The Committee considered and noted the Forward Plan.

**14.2 b) Items for Consideration at Future IGF, Board and Strategy Days Meetings**

14.2.1 The following items were identified for a future Integrated Governance Forum:

- Broader risk discussion to be scheduled post-BDO report - TBC.

14.2.2 No further items were identified.

**15 DATE OF NEXT MEETING**

15.1 The next public meeting is scheduled to take place on Tuesday 22 January 2026 at 1000 hrs.

15.2 There being no further matters to discuss the public meeting closed at 1232 hrs.

*(Public meeting broke at 1232 hrs and reconvened in Private session at 1245 hrs)*

**PRIVATE SESSION**

**16 MINUTES OF PREVIOUS PRIVATE MEETING:**

**16.1 Thursday 19 June 2025**

16.1.1 The minutes were agreed as an accurate record of the meeting.

**16.2 Matters Arising**

16.2.1 There were no matters arising.

16.3 **The minutes of the private meeting held on 19 June 2025 were approved as a true record of the meeting.**

**17 ACTION LOG**

17.1 The Committee considered the action log and noted the updates.

17.2 **The Committee noted the updated Action Log.**

**18 EXTERNAL AUDITOR'S REPORT ON THE 2024/25 AUDIT**

18.1 MO presented the external auditor's report on the 2024/25 audit for consideration alongside the Service's audited annual report and accounts.

**18.2 The Committee scrutinised the report.**

**19 SCOTTISH FIRE AND RESCUE SERVICE DRAFT ANNUAL REPORT AND ACCOUNTS 2024/25**

19.1 LMCG thanked all those involved in the preparation and production of the audited accounts and for Audit Scotland's support. LMCG presented the report to the Committee for scrutiny and recommendation to the Board.

**19.2 The Committee scrutinised and recommended the report to the Board for approval.**

There being no further matters to discuss the private meeting closed at 1340 hrs.