



**SCOTTISH**  
**FIRE AND RESCUE SERVICE**

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

**THURSDAY 22 JANUARY 2026 @ 1000 HRS**

**VIRTUAL (MS TEAMS)**

**PRESENT:**

Brian Baverstock, Chair (BB)      Malcolm Payton, Deputy Chair (MP)  
Neil Mapes (NM)                      Madeline Smith (MS)  
Mhairi Wylie (MW)

**IN ATTENDANCE:**

Stuart Stevens (SS)	Chief Officer
Andy Watt (AW)	Deputy Chief Officer
Deborah Stanfield (DS)	Interim Director of Finance and Contractual Services
David Johnston (DJ)	Risk and Audit Manager
Lynne McGeough (LMcG)	Head of Finance and Procurement
Michael Oliphant (MO)	External Audit (Audit Scotland)
Tommy Yule (TY)	External Audit (Audit Scotland)
Adebayo Ladejobi (AL)	External Audit (Audit Scotland)
Sean Morrison (SM)	Internal Audit (BDO)
Robert Scott (RS)	HMFSI
Chris Fitzpatrick (CF)	Business Intelligence and Data Services Manager (Item 9 only)
Ian McMeekin (IMcM)	Area Commander, Head of Service Delivery (West) (Item 11.2 only)
Greig Aitken (GA)	Head of Digital and Technology Services (Item 18 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 Horricks, 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 Sarah O'Donnell, Deputy Chief Officer Corporate Services  
Mark McAteer, Director of Strategic Planning, Performance and Communications

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

3.1 The Committee discussed and agreed that Item 18 (*Cyber Essentials*) and Item 19 (*Current Fraud Investigation*) would be heard in private session due to contents relating to confidential matters in line with Standing Orders Item 9G.

3.2 The Committee agreed that Item 11.2 (*Risk Spotlight: Vulnerabilities within the On Call Duty System*) would remain in the public session.

3.3 No further items were identified.

**4 DECLARATION OF INTERESTS**

4.1 For transparency, the following declarations of interests were recorded:

- Neil Mapes, due to family member applying for an On Call position.

4.2 There were no other declarations or conflict of interests made.

**5 MINUTES OF PREVIOUS PUBLIC MEETING:**

**5.1 Thursday 23 October 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 23 October 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 actions.

Action 8.2.3 External Scrutiny Reports and Recommendations (23/10/2025): With regard to the Organisational Culture Vol 1 Action Plan, it was noted that this was expected to be available ahead of the next People Committee (5 March 2026). The action plan and update would be presented at that meeting.

Action 8.3.5 SFRS Progress Update/Management Response (19/06/2025) and Action 9.123 IA Report on Partnerships (25/06/2024): RW provided a verbal update on the development of the partnership guidance and self-assessment process. The Committee commented on the lengthy timescales involved in the development of the guidance. In general, the Committee queried the project planning methodologies and whether additional support was required in this area.

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

**7 INTERNAL AUDIT**

**7.1 Internal Audit Progress Report 2025/26**

7.1.1 SM presented a report to the Committee which summarised the progress on the delivery of the 2025/26 Internal Audit Plan and the final Risk Management Report.

**7.1.2 Progress Report**

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

- Both the Corporate Governance and Risk Management final reports had been completed and presented at previous meetings.
- Budget Maintenance and Investment Prioritisation fieldwork was ongoing, and the final report would be presented at the next meeting (April 2026).
- PPE fieldwork was nearing completion, and the final report would be presented at the

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next meeting (April 2026).

- Estates Management and Freedom of Information audits would commence in January 2026.
- Internal Audit Plan 2026/27 would be presented to the next meeting (April 2026).

7.1.3 In regard to the Budget Maintenance and Investment Prioritisation, SM outlined the audit's focus on transparency of governance processes and strategic alignment of investment prioritisation, co-ordination of business case reviews, and the importance of benchmarking benefits.

7.1.4 In regard to the PPE, SM commented on the need for compliance with PPE procedures, tightening of processes at station level and the benefits for moving from paper-based to electronic systems to enhance auditing and compliance. The Committee commented on the potential for the station audit process to be part of the assurance process and for this to be referenced within the report.

7.1.5 In regard to the Customer Satisfaction Survey KPI, the Committee noted the positive response and asked for consideration to be given for including a summary in future reports.

### 7.1.6 Risk Management Final Report

SM provided a summary of the outcome of the Risk Management audit and highlighted the strong foundations and strategic focus. The audit had been given a Moderate assurance rating. SM provided an overview of the recommendations which included further embedding of risk processes, amendments to the policy, improved training, and system enhancements.

7.1.7 DS acknowledged the positive audit and reminded the Committee of the significant work already undertaken, by David Johnston, to drive improvement. The recommendations were accepted and would be progressed as appropriate.

7.1.8 The Committee welcomed the report and the reflection of the work already undertaken. The Committee commented on the Board's annual review of strategic risks and whether this was sufficient.

7.1.9 In regard to Finding 1 Strategic Risk, SM noted that the timescale would be determined by the Strategic Leadership Team's approach and could be completed sooner than indicated.

7.1.10 In regard to Finding 2 Risk Management System, the Committee suggested that the Service engage with Scottish Ambulance Service to discuss their new system.

7.1.11 In regard to Finding 5 Risk Management Policy, the Committee noted that a de-escalation forecast would be helpful as it would help assess any mitigation measures in place.

7.1.12 Brief discussion took place on the viability of the current risk management system and the development of a risk management dashboard which included automated reporting abilities.

7.1.13 It was noted that the contents page had incorrectly recorded that this report was presented to the Committee for noting, instead of for scrutiny.

7.1.14 The Committee commented on the alignment between risk, strategic objectives and performance indicators. Consideration to be given to provide a combined performance and risk report. The Committee requested an update on the progress of automating the risk management system.

**ACTION: DJ**

7.1.15 **The Committee scrutinised the progress report and final report.**

## 7.2 **SFRS Progress Update/Management Response**

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

- One action had been closed during this reporting period.
- Twenty one actions remained open with five actions being added during this quarter.
- Overview of progress being made against actions noting several were nearing completion.
- Proposal for a mini audit on contract management in 2027 to measure whether improvements have been embedded. Update on existing action and proposal to be provided at the next meeting.

7.2.2 In regard to Action 1.2 (testing of fraud response plan), SM proposed that this action be closed without testing due to the unknown timescale involved. DJ reminded the Committee that the new Fraud Response Plan had been developed based on learned experience. The Committee noted the position and agreed to close this action.

7.2.3 DJ commented on the increased level of engagement and improved approach to recommendations and extended his thanks to BDO.

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

## 8 **EXTERNAL AUDIT**

### 8.1 **External Scrutiny Reports and Recommendations**

8.1.1 RW presented the report to the Committee to provide an initial overview of external scrutiny providers working with the Service. The following key points were highlighted:

- Importance of assurance mapping, the current approach being taken and the links to the Performance Management Framework.
- Increasing awareness of the value added by external assurance and its impact on effective management by evaluating outcome and benefits of recommendations being made.
- Use internal processes such as Value of Organisational Assessment (VOA) process.
- Discussions and agreement at the recent Corporate Board to refine assurance processes and work has commenced with Head of Functions.
- Intention to review the current process mapping, identify and improve ways of recording and action planning against both external and internal recommendations. Creation of a centralised location to ensure co-ordination and overview on all sources of assurance.

8.1.2 The Committee commented on the potential of recording the different categories separately, ie mandatory, optional/organisational learning, compliance, benchmarking, etc.

8.1.3 The Committee queried how the assurance system would fit within the broader strategic evaluation to ensure that all aspects were sitting in the right place and how it would be reviewed. The Committee also queried how this would be presented to the Committees and the Board for assurance purposes.

8.1.4 RW advised that the assurance process and presentational aspects were still being refined. RW noted that continuous improvement remained central to the development of the assurance management system

8.1.5 The Committee noted that the 'as is' and 'to be' approach was fundamental, including the importance of identifying what requires assurance and implementing suitable filters, as well as consideration of 4<sup>th</sup> line of defence activities.

8.1.6 Within Appendix A, the Committee suggested that the first column be renamed Sources of External Assurance (currently External Auditors).

8.1.7 **The Committee scrutinised the report.**

## 8.2 HMFSI Inspection Action Plans Update

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

- Twenty one out of the 26 actions plans were complete with 5 live action plans remaining.
- Mental Health and Wellbeing Support: BRAG rating was red with an estimated 60% completion status. Reasons for delayed completion were outlined.
- West Service Delivery Area: BRAG rate was green with an estimated 85% completion status. Of the 8 actions remain live, 3 were categorised as amber and 5 green.
- Ongoing development of action plans for the North Service Delivery Area, Operational Assurance and Organisational Culture Volume 1.

8.2.2

In regard to the Mental Health and Wellbeing action plan, the Committee noted the need to clearly articulate the risks associated with realigning resources as well as greater risks for not realigning resources. RW noted the comments and would consider this for future reports. SS noted that the associated risks of not taking further action should be clearly captured and include links to other factors such as budget settlements. SS further noted that capturing these risks transparently within all documentation was essential to ensure the organisation remains aware of potential exposures and the rationale behind resource allocation decisions.

8.2.3

RW reminded the Committee that the red status related to the action plan delays and actions not being progressed as intended. The Committee was offered assurance that this area remained a priority for the Service and was subject to regular scrutiny by management.

8.2.4

Referencing Agenda Item 8.1, the Committee commented on the potential for this report to be extended beyond HMFSI to cover other external reports/recommendations within one succinct report. This report would provide a comprehensive overview of assurance needs, identify where assurance would come from and audit recommendation follow up. RW noted that this was the intention and would endeavour to bring something forward at the next meeting.

**ACTION: RW**

8.2.5

**The Committee scrutinised the report.**

*(Meeting broke at 1134 hrs and reconvened at 1144hrs)  
(C Fitzpatrick joined the meeting at 1144 hrs)*

## 9 AUDIT AND RISK ASSURANCE COMMITTEE QUARTERLY PERFORMANCE Q2 2025/26

9.1 CF 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:

- Section 3, points 3.3 to 3.7, reported on 8 key quarterly KPIs for the period from April to September 2025. During this reporting period, none of the KPIs signalled exceptional variation. One KPI was categorised as deteriorating, but achieved its target value (85%) for quarter 2
- Additional commentary was provided for KPIs 41 and 42, referencing challenges related to resource availability however, recruitment of a contractor had contributed to improvements in both service desk incidents and requests.
- Improvements were noted in KPI40 (invoices paid within 30 days) which was reported at 95%.
- No changes were recorded in KPI35 (Cyber security) and KPI 37 (data breaches).

9.2

In regard to KPI 41, the Committee commented on the conflicting information within the covering report and narrative. DS offered her assurances to the Committee on the

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improvements being made in quarter 3 with both KPI 41 and 42 now recording about 85%. DS noted that the situation had been improved by the recruitment of a contractor and advised that recruitment for a permanent post was ongoing.

9.3 In regard to KPI 36 (subject access requests) and 38 (FIO requests), the Committee noted the lack of sufficient progress and sought assurances on performance. SS offered his assurance that this remained a focus for the Service. Brief discussion took place on the increased volume and complexity of requests, ability to apply exceptions when appropriate, and proactively publish information. RW advised that performance figures for December had increased to circa 90%. The Committee commented on the potential for actual numbers behind the performance percentages be provided in future reports to aid understanding. CF reminded the Committee that the Power BI dashboard provided the ability to switch between percentages and actual numbers. CF noted that current requests were circa 500 per quarter, which was an increase from the historic average of 400.

9.4 In regard to the Performance Management Framework, RW provided an update on the progress and noted that it would be submitted to the Strategic Leadership Team (SLT) in February 2026 for approval.

9.5 **The Committee scrutinised the report.**

*(C Fitzpatrick left the meeting at 1202 hrs)*

## 10 FRAUD REPORT Q3 2025/26

10.1 DS presented the Quarter 3 Fraud Report to the Committee for scrutiny. The following key points were highlighted:

- No reported fraud incidents during this reporting period.
- Update on the fraud control environment, improving awareness and prevention.
- One potential fraud had recently been reported and an investigation had commenced. Further update to be provided in the private session.
- Completion of mandatory training modules will continue to be tracked and reported. The ability to assess the impact of this training is not yet available due to insufficient time.

10.2 DJ noted that the mandatory modules were launched in April 2025 and there had been a steady increase in completion rates. Fraud awareness sessions had been provided across the Service to reinforce requirements and responsibilities.

10.3 In regard to resources related to online compliance training, AW noted that this was a challenge for operational personnel, mostly On Call, due to other mandatory operational training.

10.4 Brief discussion took place on the current compliance rate of 95%. The rate was considered good and accounted for abstraction rates, sickness, movement of staff, etc. While 100% compliance remained the ideal, the 95% target was considered both realistic and achievable under current circumstances.

10.5 **The Committee scrutinised the report.**

## 11 INTERNAL CONTROLS UPDATE

### 11.1 Risk Report Update

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

- Strategic Leadership Team (SLT) to commence a programme for 2026/27 focussing on horizon scanning and deep dive into directorate risk registers.
- Benefits of risk spotlighting at Executive Boards, Committee and SLT levels.
- Ongoing development of risk registers to support increasing maturity of risk

management.

- Regular meeting held with Directorates to discuss updates and changes to risk ratings and control actions.
- Progress update on future automated reporting.

- 11.1.2 In regard to SPPC004, the Committee queried the timescale for this work recommencing. RW advised that some progress had been made in the resourcing this area and development of governance framework. The timescale for completion was unknown.
- 11.1.3 In regard to FCS005, the Committee queried whether this risk had progressed into an issue and the governance route for scrutiny of the 3-year medium financial plan. DS provided an overview of the work undertaken on the medium-term financial plan and ongoing developments. DS noted that the budget approach would be submitted to a Strategy Day in February 2026 ahead of final approval of the budget by the Board in March 2026.
- 11.1.4 The Committee commented on the pace of work relating to cyber security risks and agreed to discuss further in the private session.
- 11.1.5 In regard to FCS019, the Committee queried the impact on the risk for critical systems following the successful launch of the new mobilising system. AW reminded the Committee that the implementation of the new mobilising system was ongoing. The fragility of the ageing systems had raised some issues; however, these would continue to be managed appropriately.
- 11.1.6 Discussion took place on the completion of mandatory and compliance related training, limited resources and budget. It was noted that this had also been discussed at the People Committee. SS noted that BDO's report had raised the issue of distinguishing budgets and risks for both development needs and compliance requirements.
- 11.1.7 It was noted that the summary for risk spotlights presented at Committees had not been included within this report. DJ confirmed that this would be included within the next report.
- 11.1.8 **The Committee scrutinised the report and noted the continuing progress being made.**

*(I McMeekin joined the meeting at 1235 hrs)*

*(A Watt left the meeting at 1235 hrs)*

## **11.2 Risk Spotlight: Vulnerabilities within On Call System**

- 11.2.1 IMcM presented a risk spotlight to the Community on the vulnerabilities within the On Call System and highlighted the following key points:
- Outline of the scale and complexity of the on-call duty system including the payment structure.
  - Vulnerabilities relating to the risk of inappropriate or fraudulent claims, both intentional and unintentional.
  - Operational risks relating to reduced appliance availability and crewing levels.
  - Introduction of multi-level assurance from station through to senior leadership to strengthen oversight and governance.
  - Improved control measures relating to reviewing financial procedures, verification processes, standardised record keeping and increased organisational awareness/training.
- 11.2.2 The Committee noted and welcomed the comprehensive report which focussed on both the financial risk and operational implications.
- 11.2.3 The Committee commented on the turnover of staff, in particular managers and queried whether analysis had been undertaken on the frequency and justification for managers

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overriding the system. IMcM noted that the strengthening of induction and continual development of managers, with exception reporting and revised processes intended to support consistency and assurance

11.2.4 The Committee queried the timescale for the programme to reach a position where assurances could be taken that appropriate measures were in place, and how the station audit process could support ongoing assurance. IMcM advised that the programme was nearing completion. A review would be undertaken of the current programme and future plans. IMcM outlined how station audits would form part of the assurance process.

11.2.5 The Committee noted that there was no specific risk for On Call on the register. DJ advised that the spotlight linked to a broader fraud risk (referenced as SCS 011 – possibility of fraud going undetected), with a holistic approach suggested to ensure this work is captured among organisational controls and mitigations.

11.2.6

### **The Committee scrutinised the report**

11.2.7 *(I McMeekin left the meeting at 1257 hrs)*

## **12 REPORT FOR INFORMATION ONLY:**

### **12.1 Routine Update Report on HMFSI Business**

12.1.1 RS 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:

- Completion of the 3 Service Delivery Area (SDA) Inspection.
- Plans for inspections of Corporate Functions have been postponed due to internal resource constraints and to avoid duplication with other audit activities.
- Update on the thematic inspection of Operational Training and Development noting the first draft would be available in February 2026. Final report to be published and laid in Parliament in June 2026.
- Thematic inspection on Organisational Culture (Volume 2) has commenced with early discussion and the inspection outline drafted. Anticipated timeline for the final report being available in Autumn 2026.
- Focussed Report on Preparedness for the Commonwealth Games was progressing, and the final report would be published in Spring 2026.
- Overview of the changes of personnel within the HMFSI team.

12.1.2 In regard to local partnership working, RS advised that the intention was to engage with stakeholders and partners during inspections. Within the 3 SDA reports, these interactions were documented. RS further noted that there was a need to highlight partnership arrangements and evaluate the return on this investment.

12.1.3 In regard to the thematic inspection of Operational Training and Development, the Committee welcomed the recognition of the effort and commitment of personnel within the report. The Committee also welcomed the comments relating to resources but recognised the dependency on how the budget would impact on this.

12.1.4 **The Committee noted the report.**

## **13 REVIEW OF ACTIONS**

13.1 It was confirmed that 2 formal actions were recorded during the meeting.

*(M Smith left the meeting at 1315 hrs)*

## **14 FORWARD PLANNING**

### **14.1 a) Committee Forward Plan Review**

14.1.1 The Committee considered and noted the Forward Plan.

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- 14.1.2 In regard to the Carbon Management Plan, DS advised that this had been delayed due to the budget announcement and it was scheduled to be brought to the February Strategy Day.
- 14.1.3 The Committee commented on the complexity of the information being presented within the reports. The Committee noted that as the meeting papers were published on the SFRS website, consideration should be given to ensure that the content was accessible and understandable for the public.
- 14.2 **b) Items for Consideration at Future IGF, Board and Strategy Days Meetings**
- 14.2.1 No items were identified.

**15 DATE OF NEXT MEETING**

- 15.1 The next public meeting is scheduled to take place on Tuesday 9 April 2026 at 1000 hrs.
- 15.2 On behalf of the Committee, the BB thanked MW for her contribution throughout her tenure on the Committee and offered his congratulations on her recent appointment to the role of Chair of the Board.
- 15.3 There being no further matters to discuss the public meeting closed at 1315 hrs.

*(Public meeting broke at 1315 hrs and reconvened in Private session at 1320 hrs)*

**PRIVATE SESSION**

**16 MINUTES OF PREVIOUS PUBLIC MEETING:**

**16.1 Thursday 23 October 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 meeting held on 23 October 2025 were approved as a true record of the meeting.**

**17 ACTION LOG**

- 17.1 The Committee considered the action log and noted the update.

Action 18.3 External Auditors' Report on the 2024/25 Audit (23/10/2025): DS confirmed that the SFRS and Cyber Essential (+) report (agenda item 18) was the response to this action.

- 17.1.1 **The Committee noted the updated Action Log and approved the removal of completed action.**

*(G Aitken joined the meeting at 1320 hrs)*

**18 SFRS AND CYBER ESSENTIALS (+)**

- 18.1 GA presented the report outlining the current position and roadmap of Scottish Fire and Rescue Service (SFRS) in seeking Cyber Essentials/Plus cyber security accreditation for information.

**18.2 The Committee noted this report was presented for information only, but it should be for scrutiny.**

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*(G Aitken left the meeting at 1351 hrs)*

**19 CURRENT FRAUD INVESTIGATION**

19.1 DJ provided the Committee with a verbal update to the ongoing fraud investigation

19.2 **The Committee noted the verbal update.**

There being no further matters to discuss the private meeting closed at 1356 hrs.