



**FLS AUDIT & RISK COMMITTEE MEETING (ARC)**  
**10:30am to 13:00pm , 11 March 2024**  
**Apex 1 (Livingstone Room) and MS Teams**

**AGENDA**

<b>Agenda Items:</b>	<b>Lead:</b>	<b>Paper:</b>	<b>Timings:</b>
1. <b>Welcome &amp; Declarations of Conflicts of Interest</b>	MP	Verbal	10:30 – 10:35
2. <b>Minutes and matters arising: 5 Dec 2023 &amp; 9 Feb 2024</b>	MP	Verbal	10:35 – 10:40
• Action Points			
3. <b>2023/24 Annual Report and Accounts</b>			10:40 – 11:10
a) Progress Update	AP/HMcK	Verbal	
b) FLS Preparations and update	JS	Verbal	
4. <b>Audit</b>			11:10 – 11:40
a) External Audit – Annual Audit Plan 2023/24	AP/HMcK	ARC 11/23	
b) Internal Audit - Progress report	KM/AB	ARC 12/23	
c) Internal Audit – 2024/25 Audit Plan	KM/AB	ARC 13/23	
d) Audit Recommendations and Actions – Progress Update	RS	ARC 14/23	
5. <b>Break</b>			11:40 – 11:50
6. <b>Risk</b>			11:50 – 12:30
a) Business Sustainability	KM/GP	Verbal	
b) FLS Risk Update, including review of risk register to support effective decision making and outcomes	FLS Directors	ARC 15/23	
7. <b>AOB</b>			12:30 – 12:45
<b>Fraud</b>			
a) National Fraud Initiative Update	JS /CB	ARC 16/23	
b) Fraud Investigation Update	MH	Verbal	
8. <b>Annual Chair Report - draft</b>	MP	ARC 17/23	12:45 – 12:55
9. <b>CEO Closing Remarks</b>	SH	Verbal	12:55 – 13:00
10. <b>Close</b>			13:00

**Attendees:** Mark Pountain (MP), Chair, Non-Exec  
Jo O'Hara (JO'H), Non-Exec  
Clea Warner (CW), Non-Exec  
Therese O'Donnell (TO'D), Non-Exec  
Simon Hodgson (SH), Chief Executive FLS  
Michael Hymers (MH), Director of Corporate Services FLS  
Graeme Prest (GP), Director of Land Management and Regions FLS  
John Mair (JM), Director of Commercial Development FLS  
Graeme Hutton (GH), Director of Net Zero FLS  
Jennie Smith (JS), Deputy Head of Finance FLS  
Colin Buchanan (CB), Senior Finance Manager FLS  
Rhondda Salmond (RS), Change Manager FLS  
Pamela Wilkinson (PW), Deputy Director Internal Audit, SGIAD  
Kate Moffat (KM), Head of Internal Audit, SGIAD  
Alison Thomson (AT), Internal Audit, SGIAD  
Amy Beveridge (AG), Internal Audit, SGIAD  
Hannah McKellar (HMck), Grant Thornton UK LLP (External Audit)  
Angela Pieri (AP), Grant Thornton UK LLP (External Audit)  
Calum McNicol (CP), Corporate Development Assistant FLS (Minutes)

**Apologies:** Donna Mortimer (DM), Head of Finance and Procurement FLS

**Microsoft Teams meeting**

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