

AUDIT & RISK COMMITTEE

The next meeting of the Audit & Risk Committee will take place at
17:00 on Tuesday 2 December 2025
In the Board Room, Galashiels Campus

AGENDA

	Time	Paper
61/25 Chair's Welcome	17:00	
62/25 Declaration of Conflict of Interest		
63/25 Register of Members' Interest		
64/25 Apologies for Absence		
65/25 Minutes of Previous Meeting held on 9 October 2025		A
66/25 Matters Arising		
SECTION A – ITEMS FOR DECISION		
67/25 External Audit Report and Management Letter (K Robb)		B
68/25 Internal Audit Report – Cyber (K Robb)		C
69/25 Final Annual Accounts (Inc. Corporate Governance Statement) (K Robb, ToR 2.1 / 2.2)		D
70/25 Committee Annual Report to Regional Board (K Robb, ToR 2.15 / 2.14 / 2.11)		E
SECTION B – ITEMS FOR DISCUSSION		
71/25 Strategic Risk Register (K Robb, ToR 2.9)		F
72/25 Audit Recommendations Monitoring (K Robb, ToR 2.8)		G
73/25 Focus on Governance (I Earp)		H
SECTION C – ITEMS FOR INFORMATION		
74/25 Stock Discrepancies (K Robb)		I
75/25 Information Update (K Robb)		J
76/25 Papers for Publication (Standing Item)		
77/25 Any Other Business (Standing Item)		
78/25 Date of Next Meeting – Thursday 12 February 2025 on Teams		