



Audit and Risk Committee

Tuesday, September 1, 2026 at 9:30 AM to 12:30 PM

Agenda

1. Cover page

Presenter: Chair

For awareness

2. Apologies

Presenter: Chair

For discussion

3. Declarations of Interest

Presenter: Chair

For discussion

4. Minute of meeting held on 25 June 2026

Presenter: Chair

For a decision

4.1. Chairs Assurance Report - 25 June 2026

Presenter: Chair

For assurance

5. Action Log

Presenter: Chair

For assurance

6. Corporate Risk and Assurance Report

Presenter: Medical Director

For assurance

6.1. Risk Management Group Chairs Assurance Report

Presenter: Head of Patient Safety, Quality and Risk

For assurance

7. PERFORMANCE

7.1. Property Transaction Monitoring Annual Compliance Report

Presenter: Director of Finance

For assurance

7.2. Counter Fraud Services Report

Presenter: Director of Finance

For [assurance](#)

7.3. Endowment Fund Annual Accounts 2025/26 - deferred from July meeting

Presenter: EFSC Treasurer

For a [decision](#)

7.4. Health and Safety ownership and risk assesment update

Presenter: Interim CEO

For [assurance](#)

8. POTENTIAL

8.1. Internal Audit

8.1.1. Internal Audit progress report and tracker

Presenters: Internal Auditor , Director of Performance and Transformation

For [assurance](#)

8.1.2. Internal Audit Progress report 2025/26

Presenter: Internal Audit

For [assurance](#)

8.2. External Audit

Presenter: External Auditor

For [assurance](#)

8.2.1. Receipt of Scotland National Audit Programme (SNAP) Audit summary

Presenter: Head of Patient Safety Quality and Risk

For [assurance](#)

9. PLACE

9.1. No items for presentation to Audit and Risk Committee

10. Items to be included on the Chairs Assurance Report

Presenter: All

For a [decision](#)

11. Any Other Competent Business

Presenter: All

12. Items for Information and Noting Only

12.1. National Audit Reports

Presenter: Chair

For [assurance](#)

12.2. Record of Attendance 2026/27

Presenter: Chair

For [assurance](#)

12.3. Reporting Timetable for 2026/27

For [assurance](#)