



AGENDA

**FLS AUDIT & RISK COMMITTEE MEETING (ARC)
12:30pm to 15:00pm, 26 Nov 2025
Apex 1 (Burns Rm) and MS Teams**

Agenda Items:	Lead:	Paper:	Timings:
1. Welcome & Declarations of Conflicts of Interest <ul style="list-style-type: none">• Introduction for new attendees	LJ	Verbal	12:30 – 12:35
2. Minutes and matters arising: 23 Sept 2025 <ul style="list-style-type: none">• Action Points	LJ	Verbal	12:35 – 12:40
3. Annual Report & Accounts FY 24/25			
a) FLS Overview	TG/CB	ARC 10/25	12:40 – 13:00
b) External Audit – FLS Accounts FY 24/25: Annual Audit Draft Report	AP/HMcK	ARC 11/25	13:00 – 13:35
4. Audit			13:35 – 14:10
a) Internal Audit - Progress report	KM/AG	ARC 13/25	
b) Audit Recommendations and Actions – Progress Update	RS/MH	ARC 14/25	
5. Break			14:10 – 14:20
6. Risk			14:20 – 14:40
a) New/emerging business and potential risks	KQ	Verbal	
b) FLS Risk Update	RS/MH	ARC 15/25	
7. AOB	LJ	Verbal	14:40 – 14:50
<ul style="list-style-type: none">• Deep Dive – Next Theme• Discussion on Proposal for ARC Self-evaluation• ARC Updated Terms of Reference			
8. Meeting Between Non-Executive Advisors and External / Internal Audit	LJ	Verbal	14:50- 15:00
9. Close			15:00

Attendees: Lyndon Jones (LJ), Chair, Non-Exec
Jo O'Hara (JO'H), Non-Exec
Therese O'Donnell (TO'D), Non-Exec
Nicola Gordon (NG), Non-Executive
Gio D'Alessio (GD'A), Non-Exec
Maf Smith (MS), Non-Exec
Kevin Quinlan (KQ) Chief Executive FLS
Tom Greenan (TG), Director of Corporate Services & Transformation FLS
Nicola McBain (NMcb), Director of Corporate Services & Transformation FLS
Graeme Prest (GP), Director of Land Management & Regions FLS
Colin Buchanan (CB), Senior Finance Manager FLS
Michael Hymers (MH), Head of Corporate Office FLS
Rhondda Salmond (RS), Change Manager FLS
Kate Moffat (KM), Head of Internal Audit, SGIAD
Lauren Banks (LB), Internal Audit, SGIAD
Hannah McKellar (HMck), Grant Thornton UK LLP (External Audit)
Angela Pieri (AP), Grant Thornton UK LLP (External Audit)
Matt Henderson (MH), FLS (Minutes)

Apologies:

Microsoft Teams

[Join the meeting now](#)

Meeting ID: 374 350 384 538

Passcode: 7xpM2M