**Forestry and Land Scotland**
**Coilltearachd agus Fearann Alba**

**FLS AUDIT & RISK COMMITTEE MEETING (ARC)**
**13:15pm to 15:45pm, 23 Sept 2025**
**Apex 1 (Burns Rm) and MS Teams**

**AGENDA**

| Agenda Items: | Lead: | Paper: | Timings: |
|---|---|---|---|
| 1. **Welcome & Declarations of Conflicts of Interest** | LJ | Verbal | 13:15 – 13:20 |
| • Introduction to new Non-Executives | | | |
| 2. **Minutes and matters arising: 27 May 2025** | LJ | Verbal | 13:20 – 13:25 |
| • Action Points | | | |
| 3. **Audit** | | | 13:25 – 14:00 |
| a) Internal Audit - Progress report | KM/Ag | ARC 05/25 | |
| b) Audit Recommendations and Actions – Progress Update | RS/MH | ARC 06/25 | |
| 4. **Risk** | | | 14:00 – 14:40 |
| a) New/emerging business and potential risks | KQ | Verbal | |
| b) FLS Risk Update | RS/MH | ARC 07/25 | |
| c) Deep Dive – Health, Safety & Wellbeing Risk | JL/GP | ARC 08/25 | |
| 5. **Break** | | | 14:40 – 14:45 |
| 6. **Special Investigation (Harvesting) Report Outcomes and Actions** | LJ/GP | ARC 09/25 | 14:45 – 15:00 |
| 7. **2024/25 Annual Report and Accounts** | | | 15:00 – 15:20 |
| a) External Audit Progress Update | AP/HMcK | Verbal | |
| b) FLS Progress Update | TG/CB | Verbal | |
| 8. **AOB** | LJ | Verbal | 15:20 – 15:25 |
| 9. **Meeting Between Non-Executive Advisors and External / Internal Audit** | LJ | Verbal | 15:25 – 15:45 |
| 10. **Close** | | | 15:45 |

**Attendees:**    Lyndon Jones (LJ), Chair, Non-Exec
Jo O'Hara (JO'H), Non-Exec
Clea Warner (CW), Non-Exec
Therese O'Donnell (TO'D), Non-Exec
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
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
Jason Liggins, (JL), head of Health, Safety & Wellbeing FLS
Kate Moffat (KM), Head of Internal Audit, SGIAD
Pamela Wilkinson,  Deputy Director of Internal Audit, SGIAD
Ashley Green (AG), 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:**    Nicola Gordon (NG), Non-Executive

**Microsoft Teams**
**[Join the meeting now](#)**
Meeting ID: 368 156 300 920
Passcode: 5siWXJ