



**FLS AUDIT & RISK COMMITTEE MEETING (ARC)**  
**10:30am to 13:00pm , 23 March 2023**  
**Silvan House 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: 14 Dec 2022</b>	MP	Verbal	10:35 – 10:40
• Action Points	MP	Verbal	10:40 – 10:45
3. <b>Risk</b>			
a) New/emerging business and potential risks	SH	Verbal	10:45 – 11:00
b) Review of FLS Risk Appetite Statement	MH/RS	ARC 17/22	11:00 – 11:15
c) FLS Risk Register and update	MH/RS	ARC 18/22	11:15 – 11:25
4. <b>FLS Reserves and Investment Policies</b>	MH/TG	Verbal	11:25 – 11:40
5. <b>Audit</b>			
a) Internal Audit - Progress report	KM	ARC 19/22	11:40 – 11:55
b) Internal Audit – 2023/24 Audit Plan	KM	ARC 20/22	11:55 – 12:05
c) External Audit – Annual Audit Plan 2022/23	HMck	ARC 21/22	12:05 – 12:20
d) Audit Recommendations and Actions – Progress Update	RS	ARC 22/22	12:20 – 12:25
6. <b>2022/23 Annual Report and Accounts</b>			
a) Preparations and update	TG/JS	ARC 23/22	12:25 – 12:35
7. <b>AOB</b>	MP	Verbal	12:35 – 12:40
8. <b>Break</b>			12:40 – 12:45
9. <b>Meeting Between Non-Executive Advisors and Grant Thornton UK LLP / Internal Audit</b>		Verbal	12:45 – 13:00
10. <b>Close</b>			13:00

**Microsoft Teams meeting**

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Phone Conference ID: 572 408 0#

**Attendees:** Mark Pountain (MP), Chair, Non-Exec  
Lisa Tennant (LT), 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  
Tom Greenan (TG), Head of Finance FLS  
Jennie Smith (JS), Deputy Head of Finance FLS  
Rhonda Salmond (RS), Change Manager FLS  
Kate Moffat (KM), Head of Internal Audit, SGIAD  
Amy Grant (AG), Internal Audit, SGIAD  
Hannah McKellar (HMck), Grant Thornton UK LLP (External Audit)  
Angela Pieri (AP), Grant Thornton UK LLP (External Audit)  
Celyn Paton (CP), Admin Officer FLS (Minutes)

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