

Meeting: Audit and Assurance Committee  
Date/Time: 25th November 2025 at 09.30  
Location: Microsoft Teams

## **Minute – Open Session**

### **1. Opening Items**

#### **1.1 Welcome and Apologies**

Committee Members present:

Stewart MacLeod (Chair) [SML]

Donald K MacPhee [DKM]

Rob MacKinnon [RM]

In attendance:

Nicola Pearson, Head of Finance & Corporate Affairs [NP]

Ealasaid MacDonald, Ceannard [EM]

Calum Munro, Head of Education and Plans [CR]

Peter Clark, wbg, Internal Auditors [PC]

Esther Scoburgh, Audit Scotland [ES]

Apologies:

Rob Dunbar

Minutes:

Nicola Thomson, Lasair Ltd.

The Chair welcomed all those present.

#### **1.2 Declarations of Interest**

There were none.

### 1.3 Any Other Competent Business (AOCB)

There had been no notification of any other business.

## 2. Audit Recommendations

### 2.1 Internal Audit Recommendations

NP spoke to the paper showing four outstanding audit recommendations, which had arisen out of the recently completed internal report reviews in 2.2.

#### *Cyber Incidence Response Plan.*

Members noted that NP and the Risk and Resilience group would be involved in the development of the plan.

#### *Budget Holder Training*

All budget holders have the requisite skills, but managers will also be offered appropriate budget management skills as part of their training plans, where appropriate.

#### Decision:

Members approved the paper.

### 2.2 Internal Audit Reports

Peter Clark was welcomed to the meeting, as one of the Audit Directors at wbg. PC spoke to the two reports:

#### *Budgetary & Financial Reporting*

A **strong** level of assurance was given with two low-grade recommendations as follows:

- Monthly Management Account Procedures - due by Feb 2026.
- Budget Holder training - Feb 2026.

*[Members subsequently noted that budget training had taken place but the information had not been made available to the Auditors due to a very short response time. The Auditors agreed to include an addendum to that effect in the report. The Team agreed to confirm processes around future requests for information.]*

### *Cyber Security*

A **substantial** level of assurance was given with one low-grade and one medium-grade recommendations.

- Cyber Incidence Response Plan (medium-grade) – development to begin by 1 Jan 2026.
- Supply chains – strengthen procedures for checking supply chain cyber security, to be in place by early Feb 2026.

Members asked if the Team should be considering any specific areas around the CIPR. PC confirmed that communication and escalation routes, roles, responsibilities, recovery and action times should all be included and given the size of the Team, the CIPR should be kept short and succinct.

PC and the BnG Team were thanked for their involvement with both positive reports.

### Decision:

Members approved both the internal audit reports.

## **3. Risk Management**

### **3.1 Strategic Risk Management**

There have been no changes in the Risk Register since the Board meeting in October in terms of likelihood, impact of narrative.

Members asked if there would be any implications to the Risk Register in light of the new Act. The first commencement orders begin on the 28th of November but there are no changes currently. There will, however, be substantial change management going forward, with an election on the horizon too, but Members were reassured that the themes would remain the same.

The wording was amended under point 6 to reflect the correct name of the Cyber Incidence Response Plan.

Decision:

Members approved the risk register.

#### **4. Governance**

##### **4.1 Audit and Assurance Committee Work Plan**

NP gave an overview of the Work Plan, the only change being the external review of the committee, which will commence during the last quarter of 2025 and report to committee during the next financial year. Members noted that 3 quotes will be required for this work.

Decision:

Members approved the paper.

The Chair thanked those present for their contributions and the meeting was closed at 10.07am.

Date of the next meeting: 24/02/2026

**End of Session**