QUALITY MEAT SCOTLAND

Minutes of the Audit and Risk Management Committee Meeting
24th June 2025, 1.30pm – 4pm
Microsoft Teams

Present:
Ann Irvine - Chair
Gordon Wallace
Pete Brown

Minutes:
Laurie Adam

In attendance:
Sarah Millar (QMS)
Debbie Phillips (QMS)
Cameron Boyd (Internal Auditor - tiaa)
Maariyah Akhtar (External Auditor – Audit Scotland)
Donna Rigby (External Auditor – Audit Scotland)
Maggie Bruce (External Auditor – Audit Scotland)
Paul Byrne (Accountant)

Apologies:
Niall Jeffrey

1.	**Welcome & Apologies**	**ACTION**
	Ann Irvine welcomed everyone to the meeting. Apologies received: Niall Jeffrey Ann welcomed Cameron Boyd to the meeting in replacement of Martin Ritchie.	
2.	**Additions to the agenda**	
	There were no additions to the agenda.	
3.	**Declaration of interests in any agenda item**	
	There were no declarations of interests in any agenda item.	
4.	**Approve Minutes of meeting on the 5th March 2025**	
	Pete Brown noted that he attended the meeting which took place on 5th March but was not listed on the minutes. The committee approved the minutes from the 5th March as an accurate record of the meeting.	

5.	**Commercial in Confidence – Update on Action Points**	
	The committee reviewed the actions from previous meetings. It was agreed that there were no outstanding items and there were no further comments.	
7.	**Report on Fraud, Theft and Bad Debts to 31st March 2025**	
	Paul Byrne presented the report that confirmed there was no fraud, theft or bad debts identified in 2025/2025, and confirmed that expenditure was incurred as intended by Scottish Ministers. This report is in the papers for the Board meeting on the 26th June. This is for information purposes only.	
8a.	**Internal Audit Report – Annual audit Report 2024/2025**	
	Cameron Boyd highlighted the internal audit annual report for 2024/2025 that was finalised in May 2025 and shared key information from the report.	
8b.	**Internal Audit Report – 2025/2026 Audit Plan**	
	Cameron Boyd presented information on the report, Audit Strategy and Annual Plan for 2025/2026. Ann Irvine thanked Cameron Boyd for his time. Cameron Boyd left the meeting.	**Cameron**
9a.	**External Audit – Auditors Covering Report with audit certificate & letter**	
	Maggie Bruce spoke to the Auditors covering report. Maggie shared that the outstanding matters in paragraph 11 of the annual report were concluded satisfactory. Maggie concluded the work on how QMS assure completeness and accuracy of the data provided for third parties in relation to calculating income on red meat, repatriated levies and the consumer assurance scheme fees. Maggie shared that the independent auditors report included in the annual reporting accounts was concluded satisfactory. Maggie asked for a response to the points noted within paragraph seven, which is contained within the second page of the covering report (other ISA UK matters). The committee agreed that it was not aware of any matters.	
9b.	**External Audit - Auditors Annual Audit Report 2024/2025**	
	The Committee considered the External Auditors' Annual Audit Report for 2024/25. It was noted that the report remained in draft until certification of the annual accounts, after which the final version would be issued. The report summarised the audit work undertaken during the year, with a focus on the year-end annual accounts. The proposed audit opinion confirmed that the annual report and accounts were free from material misstatement and that an unqualified audit opinion would be issued. No instances of fraud arising from management override of controls were identified.	

	The Committee discussed recommendations relating to the continued review of accounting standards, disclosure requirements, performance reporting and relevant guidance. Management agreed to ensure these areas continued to be reflected accurately within future accounts and reports. **<u>Action: Published Audit and Risk Management Committee minutes</u>** Kirsty McCormack to ensure minutes are added to the QMS website in a timely manner, with sensitive information redacted where required. The External Auditors thanked QMS management for their cooperation during the audit process. Minor updates to the audit report were noted and would be addressed before finalisation.	**Kirsty**
9c.	**Audited Accounts for the year to 31st March 2025**	
	Debbie Phillips presented the Audited Accounts for the year to 31st March 2025. Debbie confirmed that the audited accounts had been shared with the Board for approval, including the additions and amendments. Ann stated she liked the layout of the audited accounts report thanked Debbie for her work on the annual accounts report. Ann thanked Maggie and the Audit Scotland Team for their contributions and feedback. Maggie Bruce and Paul Byrne left the meeting.	
10.	**Review of the Risk Register**	
	Debbie Phillips provided an overview of the additional comments on the Risk Register. **<u>Action: Separate risk and add in an additional risk to split out UK and Scottish Government elections.</u>** Debbie Phillips to add in an additional risk for the Scottish Government election due to take place during May 2026. Additional Comments: **<u>Action: Split out Risk Register</u>** Debbie Phillips to split out the current Risk Register to create both internal and external Risk Registers.	**Debbie** **Debbie** **Debbie**
11.	**Board Succession Planning Update**	
	Sarah Millar provided an update on discussions with the Scottish Government. She shared that Chair; Kate Rowell is due to finish her term in September 2026 as are Ann and Andy McGowan. Scottish Government have agreed to carry out a new round of recruitment in time for the November 2025 Board meeting. Adrian Ivory has agreed to take on the role of Chair of the Remuneration Committee.	

	Sarah shared that Carrie Ruxton will be added to the ARC committee due to her relevant skills and background within Food Standards Scotland Audit and Risk. A request will be made, if necessary, to Scottish Government to extend the term of Kate Rowell, Ann Irvine and Andy McGowan, to February 2027.	
14.	**World Meat Congress Brazil Proposal**	
	It has been proposed that Kate Rowell and Iain MacDonald will now attend the World Meat Congress. Sarah Millar felt that Iain MacDonald should attend this due to his recent appointment as vice chair of the IMS Economics committee. Sarah Millar shared that Carrie Ruxton will be attending as she has been asked to carry out a specific piece of work by the International Meat Secretariat, who will fund her travel and accommodation. It has been agreed that QMS will pay for Carrie's time. The Committee feels that the level of expenditure outlined is acceptable and would welcome staff attending for five nights due to the small difference in cost. **<u>Action: Costs</u>** Sarah Millar and Debbie Phillips to check costings and share this with the Committee.	**Sarah** **Debbie**
15.	**Results of Self-evaluation Questionnaire**	
	Ann Irvine shared that she was happy with the results of the self-evaluation.	
16.	**Audit and Risk Management Committee Annual Report**	
	Ann Irvine shared that she was happy with this and complemented the layout and features of this report.	
17.	**Any Other Business**	
	No other business.	
18.	**Chairs Closed Session**	
	Ann Irvine thanked to Sarah and Debbie for their work on the preparation for this meeting and brought the meeting to a close. Date of future meetings: ▪ TBC, October 1.30pm ▪ Wednesday 4th March 1.30pm	