Quality Meat Scotland

Minutes from Audit & Risk Management Committee 5th March 2026

QUALITY MEAT SCOTLAND

Minutes of the Audit and Risk Management Committee Meeting

5th March 2026, 1.30pm – 4pm

Microsoft Teams

Present:
Ann Irvine – Chair
Niall Jeffrey
Adrian Ivory
Gordon Wallace
Carrie Ruxton
Cameron Boyd – External
Niamh Pritchard - External
Donny Rigby – External
Paul Byrne – QMS Accountant

Minutes:
Laurie Adam

Apologies:

In attendance:
Sarah Millar (QMS)
Debbie Phillips (QMS)

1	**Welcome & Apologies**	**ACTION**
	Ann Irvine welcomed everyone to the meeting. There were no apologies.	
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 of the agenda items.	
4	**Approve Minutes of meeting on the 29th October 2025**	
	The minutes of the meeting on the 29th of October 2025 were approved.	
5	**Commercial in Confidence – Update on Action Points**	

	Debbie shared that many actions were completed or were on the agenda. Ann shared that action points are normally dealt with quickly, however, due to a busy period, the team that deals with most actions were short staffed.	
6	**Internal Audit – Internal Audit Report Core Financial Controls**	
	Cameron Boyd provided an update on the internal audit of core financial controls, which was finalised in February. The review covered creditor payments and corporate credit cards and resulted in a positive audit outcome, with substantial assurance given. The audit found that QMS has a strong payment process, supported by additional checks and a clear audit trail within Business Central. The purchase order process was also found to be clear and consistently applied. Ann thanked Cameron for his time. Cameron left the meeting at this point.	
7	**External Audit – Finalise External Audit Report – Core Financial Controls**	
	The Committee received an update on the external audit position and noted that planning was substantially complete. The Committee agreed that, if the draft audit plan is received ahead of the June meeting, it may be reviewed and approved by email. The independent auditor's report and annual report are expected at the November meeting.	
8	**Risk Register Actions**	
	Debbie shared that most actions were covered in the papers of this meeting. The following risks were discussed: • Assurances Column • Risk Register Split • Three Line of Defence Method • Risk Escalation Process • Opportunities Register	
9	**Review Risk Register**	
	Debbie provided an overview of the Risk Register. The committee were content with the new structure and styling of the updated Risk Register. Debbie provided an overview on what has changed in the new Risk Register. Sarah shared the risk register is aligned to the internal risk policy. The way this is presented allows for more identification within each risk and if there are external in internal outcomes. Debbie led the committee through the feedback. **Action: Review the wording within risks 2.1 and 2.2 to ensure these are clearer and separate risks. Debbie and Sarah to draft updated wording and send this on to ARC once complete.**	

	<u>Action: discussion to report back to next board to discuss a Vice Chair to mitigate any risks for the QMS Board and ARC Committee. Board to discuss how to proceed with this and agree on any changes.</u>	
10	**Risk Management Policy**	
	Debbie provided an overview of Annexes 1 and 2, which incorporate the Three Lines of Defence model and set out the risk escalation procedure. The Committee discussed the approach and agreed that the documents were clear and appropriate.	
11	**Opportunities Register**	
	Sarah provided an overview on the Opportunities Register and discussed what should be included within this. Debbie shared the Opportunities Register template with the committee. Debbie shared that this would be reviewed on a similar basis to the Risk Register. **<u>Action: Sarah and Debbie to add an additional opportunity column into the current risk register.</u>** The committee agreed this would be a good starting point and welcomed the changes. Carrie left the meeting at this point.	**Sarah Debbie**
12	**Scheme of Delegation Including Appendices – Including review of Audit & Risk Management Committee Terms of Reference)**	
	Debbie shared the only following change was to the Remuneration Committee Terms of Reference and Audit and Risk Management Committee Terms of Reference. The committee were happy content with these changes and agreed to put this forward to the April board meeting.	
13	**Review list of QMS Policies and Procedures**	
	Debbie shared the review list of QMS Policies and Procedures. Ann shared this was a useful document. There was no further comment from the committee.	
14	**Annual Summary of FOI requests 2025**	
	Debbie provided an update on Freedom of Information (FOI) requests received during 2025, including the information provided in response. The Committee noted that there were no significant or controversial matters arising. Debbie advised that there had been a slight increase in the volume of FOI requests, although these were generally routine in nature.	
15	**Review Health and Safety Report 2025**	

	Debbie provided an overview of the Health and Safety Report. Since the last report, there was one incident. This was recorded at the venue accident logbook as well as the QMS accident logbook.	
16	**Annual GDPR Report 2025**	
	Debbie provided an overview on the Annual GDPR Report. There were no breaches.	
17	**Complete Committee Self-evaluation Questionnaire**	
	Action: Laurie to send out the Self-Evaluation Questionnaire and Audit and Risk to complete this. This will be reviewed at the June Meeting.	**Laurie**
20	**Date of Future Meetings**	
	▪ Wednesday 24th June 2026 09:30-12:00 ▪ Tuesday 24th November 2026 (in person) 13:30-16:00 ▪ Wednesday 3rd March 2027 13:30-16:00	
21	**Chairs Closed Session**	