Committee Minutes – Approved

Meeting of the Audit and Risk Committee of Healthcare Improvement Scotland at 13.30, 22 June 2026, MS Teams

Attendance

Present
Robert Tinlin (Committee Chair)
Abhishek Agarwal (Non-Executive Director)
Carole Wilkinson (HIS Board Chair)
Evelyn McPhail, (Non-Executive Director)
Judith Kilbee (Non-Executive Director)
John Lund (Non-Executive Director)
Keith Charters (Non-Executive Director)
Nikki Maran (Non-Executive Director)
Suzanne Dawson (HIS Board Vice-Chair)

In Attendance
Caroline Craig, Associate Director of Healthcare Staff & Care Assurance(deputy for Melissa Dowdeswell)
Clare Morrison, Director of Engagement and Change
Brian Ross, Resilience & Digital Solutions Lead (Item 6.1)
David Johnston, Head of Finance & Procurement
Duncan Service, Employee Director
Eddie Docherty, Director of Quality Assurance and Regulation
Gillian Hennon, Chief Finance & Risk Officer
Jane Illingworth, Head of Governance
Laura Fulton, Chief Pharmacist (Item 1.4)
Robbie Pearson, Chief Executive
Roy Foot, Principal Pharmacist (deputy for Safia Qureshi and Kevin McInneny)
Simon Watson, Medical Director and Director of Safety (to Item 2.1)

Auditors
KPMG: James Lucas, Syed Shah Hamood Kalim
Audit Scotland: Claire Gardiner, Esther Scoburgh

Apologies
Ann Gow, Deputy Chief Executive
Gillian Gall, Interim Chief People Officer
John Gebbie, Director of Finance, NHS24
John McKee, Head of Communications
Kevin McInneny, Head of Digital Services

Melissa Dowdeswell, Director of Nursing & Integrated Care
Safia Qureshi, Director of Evidence and Digital

Meeting Support
Beverley Harkins, Administration Officer

1. OPENING BUSINESS & COMMITTEE GOVERNANCE

1.1 Welcome and Apologies

The Chair welcomed members to the meeting. Apologies noted as above. Committee were advised the meeting was being recorded for minute taking purposes.

No declarations of interest raised.

1.2 Minutes of Audit and Risk Committee meeting on 18 March 2026

The minutes of the meeting held on 18 March 2026 were accepted by the Committee as an accurate record.

Decision: The Committee approved the minutes.

1.3 Review of Action Point Register of Audit and Risk Committee meeting on 18 March 2026.

The Action Point Register was discussed by the Committee. Three actions remain in progress. No issues out with the Action Point Register were raised.

Decision: The Committee approved all actions recommended for closure.

1.4 Matters Arising

Terms of Reference – Amendment Update
The Chief Finance Officer advised that amendments had been made to the Terms of Reference.

Decision: Committee noted the completion of the amendments and approved the Terms of Reference.

Committee Annual Report Update
The Chief Finance Officer advised that amendments had been made to strengthen references to sustainability within the Committee's Annual Report.

Decision: Committee noted the Committee Annual Report.

Internal Audit Contract Extension
The Chief Finance Officer advised Committee that virtual approval had been provided for a two-year extension to the KPMG Internal Audit contract.

Decision: Committee noted the extension approval.

Communication Strategy and Website Programme
The Chief Pharmacist updated Committee on the Communication Strategy road map, delivery approach, progress, next steps and timeline noting the content of the presentation slides shared to screen.

In response to a question from the Committee on the importance of measuring impact the Chief Pharmacist confirmed KPI measures are still being developed and will focus on organisational impact rather than simple activity measures. She also noted that reputational risk mapping is underway but is not yet sufficiently mature for committee review.

In response to a question from Committee in relation to branding, the Chief Pharmacist confirmed that brand guidance will address both visual identity and consistent organisational messaging.

Decision: The Committee welcomed the progress update and received assurance regarding delivery of the strategy.

The Chief Pharmacist provided a verbal update on the progress of the Website Programme noting alternative options are now being explored out with Public Services Delivery Scotland (PSDS). Investment Pipeline monies have been allocated to support and progress the website programme enabling work to be moved forward while a longer-term solution is identified. Committee noted an options appraisal paper will be brought to a future meeting for consideration. Committee reflected frustration on the timescale and lack of progress agreeing that the programme must now move forward with pace due to its importance to transparency, communication and stakeholder engagement.

Decision: The Committee supported continuing discussions with PSDS while seeking definitive timescales and the exploration of alternative suppliers and procurement routes.

Action: Provide a substantive progress update and options appraisal to the next Committee meeting.

1.5 Matters Allotted by the Board

No matters discussed.

2. ITEMS FOR FOLLOW UP ASSURANCE

2.1 Implementation Planning; Regulation Review Response

The Director of Quality Assurance and Regulation provided a follow up report. The Committee were asked to accept, support and endorse the following key points for further consideration at Board in June 2026:

a) Accept that funding 6.4 WTE will be met in this year through the Investment Pipeline funding and it is proposed that we recruit on a permanent basis during 2026/27 with the costs of £335k for 2027/28 being built into the planning and budget setting process.
b) The overall level of assurance remains Limited, reflecting continuing residual risk in relation to workforce capacity and medium-term financial sustainability. The assurance will remain Limited until the system is stabilised.

In response to questions from Committee regarding digital displacement and debt recovery, the Director of Quality Assurance and Regulation and the Head of Finance and Procurement noted;

i) The proposal addresses immediate stabilisation.
ii) Digital work remains funded through alternative budget routes.
iii) Debt recovery processes have improved and may contribute positively in the future.

Decision: The Committee agreed to note the implementation position, support substantive recruitment, support incorporation of recurring costs into future budgets and accept limited assurance pending implementation of mitigation actions.

3. INTERNAL AUDIT

3.1 HIS Annual Internal Audit Report 2025-26 and Conclusion

KPMG presented the HIS annual internal audit report noting the report being a summary of the work completed in 2025-26 covering the four core areas of governance, risk management, core financial control

and data and risk. The conclusion of the four core areas is amber-green and actions against the four area audits are detailed within the report. No questions raised by Committee.

Decision: The Committee noted the annual internal audit report.

KPMG provided the internal audit progress update noting the current years plan completion and the commencement of 2026-27 plan. No questions raised by Committee.

KPMG presented the M365 benefits realisation and utilisation internal audit report noting the scope of the audit. Due to the pace of the roll out of M365 during Covid, benefits analysis was not completed. The total cost to HIS is £400k. The focus of the audit was to ensure that the business was extracting value and three findings were raised with one being 'high risk'. A Partial assurance rating is provided with improvements required which was expected. The 'high risk' finding is around Copilot and SharePoint access controls and cross-organisational data visibility risks due to the National Tenancy. The 'medium' and 'low' risks point to the lack of organisation-wide governance and inconsistent staff capability, skills and adoption.

In response to a question raised by Committee, the Chief Finance Officer acknowledged no proposed date has yet been identified in relation to the resolution of the data access issue. She noted communication with the Head of Digital Services who acknowledged a timeline is needed and gave their assurance that this is being discussed nationally and factored into the action planning discussions. The Chair reiterated the importance of pushing for a prompt action date to resolve the issue.

In response to a question from Committee on the organisation using the full capabilities of M365 and how this compares to other organisations usage, KPMG confirms this is user driven and inconsistent across pockets of staff who have an interest in M365. He noted the pace of AI development, its adoption and implementation being consistent in other organisations.

The Chair noted training and development being revised to support staff across the organisation to understand the benefits and capabilities of M365.

Decision: The Committee noted internal audit progress update and the M365 benefits realisation and utilisation internal audit report.

KPMG presented the payroll audit report noting the audit covered payroll controls focusing on the design and operating effectiveness of controls over joiners, changes, and leavers, as well as key financial controls. He noted that while the overall control environment is effective, improvement opportunities have been identified relating to the absence of formal KPI monitoring over the outsourced payroll service and the lack of formal sign-off on monthly payroll-to-ledger reconciliations. The rating is amber-green, which is in line with management's anticipated rating. One medium finding and one low risk finding, appropriate management actions have been agreed. No questions raised by Committee.

Decision: The Committee accepted the report and the significant level of assurance.

KPMG presented the equalities audit report. The audit report has been amended in line with the decision at the Committee meeting in March. He noted there has been no change in the number of findings and overall conclusion. The additions in the revised report highlight the need to strengthen the controls to manage, scrutinise and report internal equality impact assessments with clear roles and responsibility defined. A management action has also been agreed to strengthen the governance arrangement for the staff equality network. No questions raised by Committee.

Decision: The Committee accepted the revised audit report and support the recommendation to ensure there is consistency in equality impact assessments across the organisation.

KPMG presented the staff induction audit report. The audit identified positive practices within the corporate induction programme, it concluded with an amber-red rating because several medium-risk findings highlighted weaknesses in the design and consistency of local induction arrangements across the

organisation. The audit found that induction experiences varied between directorates and staff groups, local ownership was inconsistent and there was limited organisation-wide feedback and reporting on induction effectiveness.

Committee expressed disappointment at the findings, noting that feedback from new staff about the corporate induction programme is generally very positive. However, it was acknowledged that the audit had identified weaknesses below corporate level and Committee considered the report helpful in highlighting areas requiring improvement.

The Employee Director noted that the findings aligned with discussions at the Staff Governance Committee and with work arising from the HIS Employee evaluation. He agreed there was a need to strengthen the local induction experience and felt the audit findings complemented work already underway.

In response to a question from Committee relating to management actions target completion dates, KPMG advised that HR considered these timescales realistic because implementation depended on collaboration across the wider organisation and alignment with existing workforce initiatives. The Chair highlighted the need to avoid reaching March 2027 with little progress and stressed the importance of maintaining momentum on the agreed actions.

Decision: The Committee accepted the audit findings and management actions. The Committee agreed that Staff Governance Committee should receive an interim progress report and monitor implementation of the improvement actions. The Committee requested ongoing oversight to ensure progress is made before the March 2027 target date.

4. ANNUAL ACCOUNTS

4.1 Annual Report and Accounts 2025-26

The Chief Finance & Risk Officer presented the final version of the 2025/26 Annual Report and Accounts seeking Committee's approval to recommend the document to the Board for final approval. She advised that Board members had already discussed an earlier version at a Board seminar and that the latest version reflected a small number of updates following feedback from Audit Scotland and the inclusion of the final Internal Audit opinion. The following points were highlighted:

a) Healthcare Improvement Scotland achieved a balanced financial position for 2025/26. The organisation also achieved its recurring savings target, meeting Scottish Government requirements.
b) The Annual Report includes performance indicators, service delivery outcomes and governance and accountability arrangements. It also includes ley developments during the year and a forward look at strategic objectives and risk management.
c) Updates since the earlier draft included amendments to pension disclosures within the Remuneration Report, presentational improvements following Audit Scotland review and inclusion of the final Internal Audit conclusions.

The Chair congratulated the Chief Finance & Risk Officer and Finance Team colleagues on delivering both a balanced outturn and a balanced budget for the coming year, recognising the considerable work involved in achieving this position.

One concern raised by committee about one of the infographics within the annual report reporting that the Right Decision Service (RDS) had received 99 requests for new toolkits, the Chief Finance & Risk Officer acknowledged the feedback and agreed to revise the wording, provide additional context and replace unexplained acronyms with full titles. The Chair further supported this point, noting that infographics should be informative as well as visually appealing and should be understandable to readers outside the organisation.

Decision: The Committee approved the Annual Report and Accounts for submission to the Board.

The Committee accepted the provided significant assurance regarding the preparation, scrutiny and governance processes underpinning the accounts and agreed that minor amendments would be made to improve clarity and explain acronyms within the report.

Action: Report infographic (RDS) wording to be revised with additional context added. Acronyms to be explained.

5. EXTERNAL AUDIT

5.1 Draft HIS Annual Audit Report 2025-26

Audit Scotland presented the Annual Audit Report for 2025/26. They drew attention to the annual Letter of Representation, asking members to ensure they were content with its contents before submission by the Accountable Officer.

Audit Scotland confirmed a highly positive outcome for Healthcare Improvement Scotland concluding that the Annual Report and Accounts provided a true and fair view, were free from material misstatement, and had no significant audit findings or uncorrected adjustments.

Key strengths identified included:

- Achievement of a balanced financial position and delivery of all key Scottish Government financial targets.
- Effective financial management, governance and internal controls.
- Strong Board and Committee scrutiny, supported by high-quality reporting and clear strategic leadership.
- Effective arrangements for securing best value, transparency and equality.
- Positive developments in assurance reporting and risk management arrangements.

While the overall assessment was very positive, Audit Scotland highlighted three areas for improvement:

1) Better alignment of workforce planning with financial and strategic planning.
2) Addressing the sector-wide assurance gap relating to the Pecos system.
3) Improving processes supporting remuneration and staff reporting.

Committee discussion focused on the need to strengthen workforce planning and ensure it is integrated with budget planning. The need for a national solution to the Pecos assurance issue was also highlighted. The HIS Board Chair agreed that workforce planning had been a recurring Board concern and welcomed Audit Scotland's recommendation as further impetus to complete this work. She suggested that the Staff Governance Committee should continue to oversee progress. The Chair thanked Audit Scotland and the HIS Finance Team for their work. He noted the work of the Finance Manager stepping up and since promoted, the introduction of the Chief Finance and Risk Officer and, the support of John Gebbie and his NHS 24 team over the year and showed his appreciation for their support in weathering the storm safely.

Decision: The Committee accepted the External Audit Report and recommended it for submission to the Board. The Committee accepted assurance that Healthcare Improvement Scotland has effective governance, financial management and best value arrangements in place.

6. CORPORATE GOVERANCE

6.1 **Digital Services Group (DSG) Report: Information Governance, IT Infrastructure, Business Resilience and Sustainability; Business Performance Report**

The Resilience Lead presented the DSG report on behalf of the Head of Digital Services. Key points included:

- Cyber security risk remains high, HIS recorded 23 attempted phishing, malware and virus attacks during May 2026.

- HIS achieved an excellent 99% compliance score in the Network and Information Systems Regulation (NISAR) cyber security assessment, making it the highest-performing NHS Board for the second consecutive year.
- Freedom of Information performance fluctuated, with only 71% of requests completed within statutory timescales due to Information Governance staffing pressures. Recruitment was underway to improve capacity.
- Mandatory information governance and cyber security training compliance remained low at 78%, below the organisation's 95% target.
- Updates were provided on sustainability activity, including national work on Cycle to Work schemes, environmental awareness campaigns, energy usage monitoring and business continuity planning.

Committee highlighted concern on the low mandatory training compliance and poor FOI performance. Members expressed concern given the cyber security risks facing the organisation and the suggestion of introducing cyber security awareness with staff induction processes was highlighted. The Chair noted the reputational risks associated with both FOI performance and cyber security training compliance.

Decision: Whilst the Committee acknowledged strong performance in cyber governance and compliance, they concluded that weaknesses in mandatory training completion, FOI response performance and ongoing website vulnerabilities meant that moderate assurance could not be supported for Information Security Management. The Committee therefore agreed to record Limited assurance in this area and requested further improvement updates at future meetings. The Committee accepted the moderate level of assurance presented for ICT infrastructure and risks and, business continuity, sustainability, climate change and national audits.

6.2 Intelligence Implementation Group Update

The Principal Pharmacist, Scottish Medicines Consortium, (SMC) presented the update on behalf of the Head of Digital Services highlighting progress in three key areas aimed at strengthening how Healthcare Improvement Scotland manages, integrates and uses information and intelligence to support decision-making:

1. Specialist Digital and Data Support
2. Ideagen Healthcare Guardian
3. Development of an Intelligence and Information Layer.

The Committee welcomed the progress being made but sought clarity on the purpose and functionality of Ideagen Healthcare Guardian, whether alternative solutions had been considered and changes to project timelines that had been delayed since previous reporting.

In response to the Committee's question about the solution the Chief Finance & Risk Officer explained that Ideagen Healthcare Guardian, previously known as InPhase, is a software package already used across NHS Scotland and available via the Scottish Government Framework. Its primary purpose is to support organisational management processes, particularly in case record management and risk management with the ability to identify themes and trends across different areas of the organisation. She noted this would support a more integrated approach to governance and oversight.

In summary, she described Ideagen/InPhase as a proven NHS software platform that could strengthen case management, risk management and organisational oversight by helping HIS bring information together and identify themes and risks more effectively across the organisation. NHS 24 has implemented the solution and learning from other organisations' implementation experience would help inform HIS's decision-making.

The Chair requested a plain-English explanatory note on the proposed Ideagen Healthcare Guardian solution and an explanation of timeline changes to be circulated to Committee members following the return of the Head of Digital Services.

Decision: The Committee noted the progress being made and accepted the moderate assurance presented, recognising that the Group is actively developing solutions to improve the organisation's use of intelligence, information management and digital infrastructure while further business cases and options continue to be refined.

Action: Head of Digital Services to provide an explanatory note on the proposed solution and an explanation of the timeline changes to Committee members.

6.3 Financial Performance Report; Counter Fraud, Service Audit Reports and Audit Recommendations Tracker

The Head of Finance and Procurement presented the Finance Performance Report, setting the organisation's position at the end of April 2026 and providing an update on savings delivery and the Investment Pipeline Programme. He provided a summary of the key points to Committee noting HIS reported a £0.2 million underspend against funding at the end of April 2026. The organisation's savings programme remained on track and progress would continue to be monitored through the Performance and Delivery Board. Progress against both spending and deliverables will also be monitored through the Performance and Delivery Board and a more detailed update is expected to be presented to the next Committee meeting.

Committee discussed the Investment Pipeline and requested a clearer overview of all approved projects and their relative priorities. The Chair emphasised the importance of understanding which projects would create recurring costs that would need to be funded in future budgets.

In response to a question from Committee on the delays to the website project, the Chief Finance and Risk Officer explained that final approval was pending completion of the website options appraisal and business case.

The HIS Board Chair highlighted the need for committee papers to contain clear recommendations and decisions being sought from members. Committee agreed.

Decision: The Committee noted the financial position, welcomed the monitoring arrangements in place and requested enhanced future reporting on Investment Pipeline projects, including delivery timescales and future-year financial implications. The Committee agreed the moderate level of assurance presented.

Action: Future reporting to include a summary table providing more narrative on the Investment Pipeline projects including delivery timescales and future-year financial implications.

The Head of Finance and Procurement presented the Counter Fraud update which included the 2025/26 Counter Fraud Standards Self-Assessment, the Counter Fraud annual report and the proposed 2026/27 Counter Fraud Action Plan. He provided Committee with a summary of the key points. There was minimal discussion on the item, with members noting the positive level of compliance and progress made against the annual action plan. No significant concerns were raised.

Decision: The Committee approved submission of the 2025/26 Counter Fraud Standards Self-Assessment and approved the 2026/27 Counter Fraud Action Plan. The Committee accepted the significant assurance level presented.

The Head of Finance and Procurement presented the Service Audit Report covering the independent audit findings of services provided by other boards on behalf of Healthcare Improvement Scotland (HIS) for the year ended 31 March 2026. He noted the key findings:

- The eFinancials Ledger System audit received an unqualified opinion, providing assurance that appropriate controls were operating effectively.
- The Payroll Services audit also received an unqualified opinion, indicating satisfactory control arrangements and assurance over payroll processing.
- The National IT Services audit received a minor qualification, with a small number of control issues

identified. These matters are further outlined within the audit report and being managed through the host organisation's governance arrangements.

The Committee was asked to accept moderate assurance based on the service audit reports. It was noted that the reports have been considered by the host boards audit and risk committees. The Committee noted the findings and accepted that appropriate oversight arrangements were in place through the host boards.

Decision: The Committee noted the Service Audit Reports and accepted the moderate assurance level presented based on the overall findings and control environment described in the reports.

The Head of Finance and Procurement presented the Audit Recommendations Tracker. The report showed that a number of recommendations remained outstanding, with several overdue actions sitting within People and Workforce. Committee were advised that work was underway to address these recommendations and close them as quickly as possible.

Committee members welcomed the enhanced monitoring arrangements but raised concerns about the lack of clear revised completion dates for some overdue actions. It was noted that many of the recommendations appeared relatively straightforward and sought assurance that greater focus would be given to ensuring their timely completion. Committee suggested that HR-related audit recommendations should also be routinely monitored by the Staff Governance Committee, as they were not currently as visible within that committee's reporting arrangements. The HIS Board Chair supported this proposal, noting that additional scrutiny could help maintain momentum and prevent further delays.

Decision: the Committee noted the current position of outstanding audit recommendations and requested continued Executive Team oversight to ensure actions are completed. The Committee agreed relevant HR-related recommendations should also be monitored through the Staff Governance Committee. The Committee accepted the moderate assurance level presented regarding the management and monitoring of audit recommendations.

6.4 Code of Corporate Governance Update

The Chief Finance and Risk Officer presented proposed amendments to Healthcare Improvement Scotland's Code of Corporate Governance and sought the Committee's approval to recommend the revised document to the Board. She explained that the changes and the rationale for each amendment were detailed in Appendix 1 of the paper. It was noted that the amendments were largely administrative and governance-related updates, intended to ensure that the Code accurately reflected current organisational structures, committee arrangements and governance practices that had evolved over the previous year.

There was no substantive discussion from Committee and no concerns were raised regarding the proposed amendments. Members were content that the updates appropriately reflected governance developments already agreed and implemented by the organisation.

Decision: The Committee approved the proposed amendments to the Code of Corporate Governance and agreed to recommend the updated Code to the Board for approval. The Committee accepted the significant assurance level presented.

6.5 26/27 Key Performance Indicators (KPIs)

The Chief Finance and Risk Officer presented the paper to Committee to seek agreement on the proposed range of 26/27 Key Performance Indicators (KPIs) assigned to Audit and Risk Committee (ARC). The proposed KPI set retained 7 indicators previously reported to the Committee, providing continuity and consistency in performance monitoring. A new KPI relating to Subject Access Requests had been added to strengthen oversight of information governance performance.

The Committee discussed the importance of continuing to move towards KPIs that measure organisational impact and outcomes, while recognising that some operational and compliance-based indicators would still be required was noted. Committee noted an inconsistency on the cyber security KPI descriptions, one measure referred to "all" malware threats being detected and had a target of 100% and another referred to "all" security incidents being investigated but had a target of only 95%. The Chief Finance and Risk Officer agreed to correct the wording and review the KPI definition accordingly.

Decision: The Committee noted performance against the previous year's KPIs and approved the proposed 2026/27 KPI set, subject to the minor amendment highlighted during discussion. The Committee accepted the moderate assurance level presented recognising that while most KPIs were performing adequately, some indicators remained below target and continued monitoring would be required.

Action: Review the cyber security KPI wording and amend accordingly.

7. RISK MANAGEMENT

7.1 Risk Sub-Committee Update

The Chair of the Risk Sub Committee provided a verbal update, noting that the sub-committee continues to add value and provide additional assurance in relation to risk through a collaborative approach. The Sub-Committee is now moving beyond reviewing individual risks and is focusing on identifying common themes, sharing best practice between directorates and promoting a more consistent approach to risk management across Healthcare Improvement Scotland. He also highlighted that the Sub-Committee is considering how changes in organisational circumstances during the year might require a review of the Board's risk appetite, rather than waiting for the annual Board discussion.

The Committee members supported the work of the Sub-Committee and agreed that reporting should focus on significant themes, emerging risks and exceptions, rather than detailed operational discussions. There was broad recognition that the Sub-Committee had added value by providing deeper scrutiny of risks and helping improve risk management practices.

Decision: The Committee agreed that the Chairs report and brief overview of the meetings was acceptable for reporting. The Committee were assured that the Sub-Committee is adding value to risk management practices.

7.2 Strategic and Operational Plan Risk Registers

The Chief Finance and Risk Officer provided the risk registers noting at the time of reporting, there were 17 strategic risks, an increase of two since the previous Audit & Risk Committee meeting. The two new risks related to financial instability within Independent Healthcare and the Communications and Engagement Strategy delivery. She noted the report highlighted risks that remained outside the Board's agreed risk appetite, including the Independent Healthcare financial sustainability risk and explained that significant work was underway to address Independent Healthcare challenges, including workforce, funding, debt recovery and service sustainability measures. Given the mitigation activities and assurance already in place, management proposed that the risk should be considered within appetite despite its current score. Committee were advised that a new Risk Manager and Head of Performance and Delivery had been appointed and would strengthen organisational risk management, reporting and assurance arrangements once in post. It was also noted that exploratory work was underway to replace the current Compass risk management system with a more capable solution, potentially using the Ideagen/InPhase platform.

Committee discussed the quality and usefulness of risk reporting with members questioning historic risks, the lack of clear and accurate mitigation actions and the links between risks. The Committee agreed that risk reporting would benefit from being more dynamic, providing clearer descriptions of actions, progress and impact rather than repeating standing risk statements.

Decision: The Committee acknowledged improvements in risk management arrangements but felt the strategic risk register required further development to provide clearer evidence of risk mitigation, progress and organisational response. Members particularly highlighted the need for a more detailed review of Independent Healthcare risks and a refresh of risk reporting as new risk management leadership comes into

post. The Committee accepted a limited level assurance on strategic risks that are out of appetite and a significant level of assurance on risks in appetite.

Action: Committee Chair will further discuss with HIS Board Chair and Chief Executive out with the Committee on how to refresh the risk reporting and arrange a more detailed review of strategic risks, particularly Independent Healthcare to allow future discussions to focus on mitigation, impact and risk appetite rather than static risk scores.

8. Standing Business

8.1 Board 3 Key Points

The Committee agreed the 3 key points as Risk Sub-Committee, Investment Pipeline and Audit Reports.

8.2 Feedback session

There was no feedback regarding the meeting.

9. Any Other Business

There were no items of other business.

10. Date of Next Meeting

Next meeting will be held on Wednesday 2 September 2026.

Approved by: Rob Tinlin, Chair

Date: 2 September 2026