STANDARDS COMMISSION FOR SCOTLAND

Audit & Risk Committee

AGENDA

AGENDA: *Meeting date: Tuesday 21 July 2026*

STANDING ITEMS

1.	Welcome, Apologies & Declarations of Interest	HD
2.	Minutes from Meeting on 19 May 2026 for Approval	HD
3.	Matters Arising & Outstanding Actions	LJ

Risk Register

4.	**DISCUSSION & APPROVAL:** Standard Commission's Risk Register 2026/27 Quarter 2 Review	LJ

Annual Accounts – External Audit:

The representative appointed to conduct the external audit has a right of direct access to the Chair of the Audit and Risk Committee.

5.	**DISCUSSION & APPROVAL:** (a) Review draft Annual Accounts 2025/26 (b) External Audit formalisation: Independent Auditor's Report Management Letter (c) Draft Annual Audit Report 2025/26	LJ

Internal Audit:

The Head of Internal Audit has a right of direct access to the Chair of the Audit and Risk Committee.

6.	**REVIEW:** (a) Annual Internal Audit Assurance Report (b) Review of Hearing Rules and Process	AM/LJ

Audit & Risk Committee: Any Other Business

7.	Any items to be raised (verbal)	ALL

Meeting Schedule

8.	**INFORMATION:** Next Meeting: tbc January 2027	