

Minutes

Executive Team

Monday, 12 January 2026 at 10.00am

Audit Scotland offices, West Port, Edinburgh and MS Teams

Present

Vicki Bibby (Chair)
Helena Gray
Stephen Boyle
John Cornett
Alison Cumming
Kenny Oliver
Niki Ross (Minutes)

Apologies:

Fiona McKie, Director of Corporate Services

In attendance:

Waqas Sanawar, Head of Finance
Gemma Diamond, Director of Innovation and Transformation

1. Minutes of Executive Team meeting on 15 December 2025 and confidential minutes of Executive Team meeting on 15 December 2025 and Confidential Minutes of Executive Team meeting on 5 January 2026

The draft minutes dated 15 December 2025 and the confidential draft minutes dated the 15 December 2025 were considered. The Executive Team agreed that these were an accurate record of the meeting and noted that the SIP Communications Plan, originally scheduled for the SIP PB meeting on 12 January, is still in development and will need to be rescheduled.

The confidential draft minutes dated the 5 January 2026 was considered. The Executive Team agreed that these were an accurate record of the meeting subject to minor amendments.

Action: Gemma to reschedule the SIP Communication Plan for ET discussion.

2. SCPA Report on Budget Submission: Verbal Updated

Waqas Sanawar joined the meeting.

Vicki Bibby provided an update on the recent SCPA budget submission and thanked the team for their preparation and engagement which contributed to a smooth and strong session including the session on audit modernisation.

The Executive Team noted that while formal feedback has not yet been received from the SCPA, the Clerks had indicated that the SCPA was content and supportive of the budget submission.

During discussion, members noted the importance of maintaining ongoing engagement with the SCPA and Clerks and agreed to continue dialogue and monitor developments.

The Executive Team was content to note the update.

3. Confidential Item

This item was subject to a confidential discussion.

Waqas Sanawar left the meeting.

4. Climate Change 5-Year Plan

Gemma Diamond joined the meeting.

Gemma Diamond introduced the proposed Climate Change Plan for 2026-2030, copies of which had been previously circulated.

The Executive Team was invited to:

- Review the background and proposal as set out in these slides and discussed and agreed with the Executive Directors.
- Agree the Climate Change Plan 2026-30 for approval by the Board.

During discussion, the Executive Team noted that the organisation had achieved a 73% emissions reduction against the 75% target, and that the remaining reductions would be more challenging due to limited control over certain areas.

The team discussed the need for a pragmatic approach to business travel emissions and agreed that, while important, operational effectiveness and audit quality take precedence. The Executive Team asked that the Plan be shared with the Audit Quality and Appointments (AQA) Team so environmental elements, including travel emissions, can be considered in the upcoming audit procurements.

The team noted that office emissions have decreased due to homeworking. Although these emissions are not currently reportable or counted towards our targets, we continue to collect the data and recognise that future reporting requirements may expand to include them.

The team discussed ensuring consistent travel decisions across business groups and agreed that Executive Directors would apply their own judgement.

Following discussion, the Executive Team agreed the Climate Change Plan 2026-2030 for approval by the Board, subject to some amendments.

Action: Gemma to share the Climate Change Plan with the AQA Team to consider environmental policies in the upcoming audit procurement.

Gemma Diamond left the meeting.

5. Draft Board Agenda: 29 January 2026

The Executive Team reviewed and noted the proposed agenda and action tracker for the meeting of the Board on 29 January 2026.

6. Draft Executive Team Agenda: 26 January 2026

The Executive Team reviewed and noted the proposed agenda for the meeting of the Executive Team on 26 January 2026, subject to minor amendments.

7. Any other business

Kenny Oliver confirmed that Node4 is holding an event in the Glasgow office on Wednesday and Thursday this week.

8. Review of the meeting

The Executive Team reflected on the discussions during the meeting.

9. Executive Team Communications

The Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communications.

10. Date of next meeting

The next meeting of the Executive Team will take place on 26 January 2026 at 10.00, Edinburgh.

Minutes

Executive Team

Monday, 26 January 2026 at 10.00am

Audit Scotland offices, West Port, Edinburgh and MS Teams

Present

Vicki Bibby (Chair)
Helena Gray
Stephen Boyle
John Cornett
Alison Cumming
Niki Ross (Minutes)

Apologies:

Kenny Oliver

In attendance:

Fiona McKie, Director of Corporate Services
Owen Smith, Director of Audit Quality and Appointments
John Gilchrist, Senior Manager, Audit Quality and Appointments
Jonny Steen, Head of Audit Quality
Simon Ebbett, Head of Communications
Mark MacPherson, Audit Director, Performance Audit and Best Value
Robert Cumming, Managing Director, PA Advocacy
Nic Bryson, Executive Officer
Paul O'Brien, Director of Quality and Support
Graeme Forrester, Head of Performance and Corporate Governance
Gemma Diamond, Director of Innovation and Transformation
Susan Burgess, Head of Human Resources
Sarah Watters, Director for Accounts Commission

1. **Minutes of Executive Team meeting on 12 January 2026 and Confidential Executive Team Minutes of 12 January 2026**

The draft minutes dated 12 January 2026 were considered. The Executive Team agreed that these were an accurate record of the meeting.

The confidential draft minutes dated the 12 January 2026 were considered. The Executive Team agreed that these were an accurate record of the meeting.

The following correspondence items were noted:

- Audit Delivery Update (Nov)
- Monthly Financial Performance Summary & Aged Accounts Receivable (Nov)
- Audit Delivery Update (Dec).

2. Minutes of Strategic Improvement Programme Board on 12 January 2026

The draft Strategic Improvement Programme Board minutes dated 12 January 2026 were considered. The Executive Team agreed that these were an accurate record of the meeting, with a request to remove the paragraph which references the proposed March 2028 timeline.

Action: Vicki/Gemma to confirm the re-scheduling of the SIP Communications Plan.

3. Confidential Minutes of Extraordinary Recruitment Board meeting on 12 January 2026

The draft Extraordinary Recruitment Board minutes dated 12 January 2026 were considered. The Executive Team agreed that these were an accurate record of the meeting.

4. Confidential Item

This item was subject to a confidential discussion.

5. FPAM Phase 3: Working Group Terms of Reference

John Gilchrist introduced the FPAM Phase 3: Working Group Terms of Reference, copies of which had been previously circulated.

The Executive Team was invited to:

- Comment of the draft Terms of Reference.
- Discuss the proposed membership.
- Approve the Terms of Reference, subject to any comments made.

The Executive Team discussed whether the working group should include permanent representation from PABV to provide Best Value expertise. They agreed that PABV would be consulted on relevant matters as needed, rather than included as standing members.

Further discussion was on maintaining proper governance and managing fairness especially regarding audit services involvement in the working group.

Following discussion, the Executive Team approved the Terms of Reference, subject to comments made.

Action: John Gilchrist to check that the working group's membership is appropriate.

Owen, John and Jonny left the meeting.

6. Confidential Item

This item was subject to a confidential discussion.

7. Parliamentary Engagement Update

Mark MacPherson introduced the Parliamentary Engagement update, copies of which had been previously circulated.

The Executive Team was invited to:

- Agree our plans for engagement with both the Parliament and new MSPs following the elections.

The Executive Team supported the proposed engagement programme which would commence after the elections. They agreed that existing materials should be refreshed to support the MSP induction process, ensuring new members gain a clear understanding of Audit Scotland and public audit while avoiding information overload.

Further discussion was the need for more systematic engagement with the Scottish Government especially in light of anticipated changes at ministerial and Director General levels.

Following discussion, the Executive Team approved the engagement plans with a further update to be provided to them in March 2026.

Mark, Simon and Nic left the meeting.

8. Participation in Professional Groups: Verbal Update

Paul O'Brien joined the meeting.

Paul provided an update on professional groups activities including progress of the local audit reform bill, changes to audit thresholds for smaller bodies and ongoing discussions about financial reporting requirements.

Following discussion, the Executive Team was content to note the update.

Action: Paul to circulate the presentation slides to the Executive Team.

Paul left the meeting.

9. Internal Audit Report: Artificial Intelligence

Graeme Forrester and Gemma Diamond joined the meeting.

Gemma Diamond introduced the Internal Audit Report: Artificial Intelligence, copies of which had been previously circulated.

The Executive Team welcomed the strong assurance and thanked the team for their hard work.

The internal audit found no major weaknesses in the current AI approach, with recommendations focussed on next steps, integration with the digital strategy and ongoing risk management.

The audit highlighted the need to align AI implementation with workforce planning. The Executive Team acknowledged that organisational skills and workforce capability in relation to AI are still at an early stage, and that there is limited best-practice intelligence and benchmarking available at the moment.

Following discussion, the Executive Team noted that a further discussion on AI will take place at the ET Strategic Session in March with a focus on timescales.

Graeme and Gemma left the meeting.

10. Confidential item

This item was subject to a confidential discussion.

11. Draft Accounts Commission Agenda: 12 February 2026

Sarah Watters, Director for Accounts Commission joined the meeting.

The Executive Team reviewed and noted the proposed agenda for the meeting of the Accounts Commission on 12 February 2026.

Sarah left the meeting.

12. Draft Executive Team Agenda: 2 February 2026

The Executive Team reviewed and noted the proposed agenda for the meeting of the Executive Team on 2 February 2026.

13. Executive Team Action Tracker

The Executive Team reviewed and noted the action tracker.

14. Any other business

There was no other business discussed.

15. Review of the meeting

The Executive Team reflected on the discussions during the meeting.

16. Executive Team Communications

The Executive Team reflected on the discussions during the meeting and agreed on the key highlights for internal communications.

17. Date of next meeting

The next meeting of the Executive Team will take place on 2 February 2026 at 10.00, Edinburgh.