

Audit and Risk Committee (ARC) Minute of Meeting 31 March 2026 0930hrs Microsoft Teams	
Chair	Dónall Curtin, Audit and Risk Committee Chair
Present	Martin Ettles, Audit and Risk Committee Member James Gumble, Audit and Risk Committee Member Tabatha McCree-Cox, Audit and Risk Committee Member
In attendance	Director of Policy and Corporate Services and Accountable Officer (CK) Chief Finance Officer (HB) Head of Finance (JF) Information Governance Manager (AS) Head of Procurement (SMcE) Senior Internal Audit Manager (DR), Scottish Government Directorate for Internal Audit and Assurance (SGDIAA) Internal Audit Manager (LB), Scottish Government Directorate for Internal Audit and Assurance (SGDIAA)
Apologies	Head of Risk and Information Governance (AR) Head of Enterprise Risk Management (AK)
Secretariat	Senior Executive Assistant to the Director of Policy and Corporate Services and Accountable Officer (BG)

1. Introduction, apologies, and chair's matters

1.1 The Chair welcomed everyone to the meeting and noted the apologies as above.

2. Strategic Contracts

2.1. The Head of Procurement and Director of Policy and Corporate Services and Accountable Officer provided an oral overview of the Strategic Contracts paper key messages. The paper was taken as read.

2.2. The Committee noted that the primary governance objective of the process was to ensure the Board received timely visibility of significant contracts. This would enable the Board to offer strategic advice to the Keeper and would also prevent contracts from being presented at a later stage, when the timeframe for renewing existing contracts may already be limited.

2.3. The Committee highlighted the importance of understanding contract criticality, specifically identifying which contracts or suppliers would materially affect RoS's ability to operate if disrupted and agreed that this would be a useful metric to include in the reporting from a risk perspective.

2.4. The Committee emphasised the need for greater visibility of supplier resilience, including the availability of alternative suppliers and the organisation's ability to quickly

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and easily transition services in the event of supplier failure. The Committee noted that supplier and supply chain considerations will be integrated into the ongoing operational resilience work. It was also noted that SGDIAA has recently completed reviews of third-party supplier risk, if helpful for further insights.

2.5. The Committee discussed the potential risk associated with supplier concentration, noting that holding multiple contracts with a single supplier could create cumulative dependency that may not be apparent when contracts are accessed individually.

3. Meeting Close

3.1. The formal meeting closed at 1000hrs, and the Committee and RoS colleagues continued to conduct informal key risk deep dives into Public Service Reform and Data Licensing. The next business meeting will take place on:

12 May 2026

1030hrs

St Vincent Plaza, Glasgow

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