AUDIT PERFORMANCE & RISK COMMITTEE

12 August 2026
At 3pm via Teams

MINUTES

Attendance

Board Members:	Graeme Russell, Chair (joined intermittently due to internet connectivity issues Derek Breingan, Chair from Item 5.1 onwards Gillian Merrett Lynn Brown Steve Dungworth
Officers:	Debbie Collins, Chief Executive Barry Allan, Director of Finance & Business Services Drew Moore, Director of Assets Nikki Ritchie, Director of People & Digital Rikki Young, Head of Assurance and Business Planning Michelle Breen, Governance & Assurance Manager Gill Clater, Executive Office and Business Support Administrator (minutes)
In Attendance:	Chris Sliman, RSM David Archibald, Henderson Loggie

ITEM	NOTE	ACTION
1	**Apologies for Absence**	
	Apologies were offered on behalf of Amanda Britain and Tracey Howatt	
2	**Declarations of Interest**	
	None.	
3.	**Minute**	
3.1	**Confidential:** Redacted	
4	**Business Arising**	
4.1	**Confidential:** Redacted	
5.	**Internal and External Audit**	
5.1	**Confidential:** Redacted	
5.2	**Confidential:** Redacted	
5.3	**Confidential:** Redacted	
5.4	**Confidential:** Redacted	
6	**Finance**	

6.1	**Confidential:** Redacted	
6.2	**Confidential:** Redacted	
7	**Board Assurance**	
7.1	Strategic and Business Health KPI Targets 2026/27	
REPORT SUMMARY	The report presented the proposed Strategic and Business Health Key Performance Indicator (KPI) targets for 2026/27 and sought Committee approval prior to submission to the Board.	
DISCUSSION	The Head of Assurance and Business Planning provided an overview of the proposed KPI targets. The Committee discussed the importance of ensuring that targets are both realistic and appropriately challenging. Concern was raised regarding the timing of target setting and the impact of agreeing targets partway through the year. EMT acknowledged this concern and confirmed that the process will be revised for future years. The Head of Assurance and Business Planning advised that future target-setting will be brought forward to ensure targets are established prior to the start of the financial and reporting year. The Committee also discussed the extent to which the current framework reflects organisational risks. The Head of Assurance and Business Planningadvised that the KPI framework will be reviewed as part of the wider review of the Board Assurance Framework to ensure alignment between performance reporting and risk management.	
DECISION	The Audit Performance and Risk Committee: • **Recommended** to Board that the Strategic and Business Health Key Performance Indicators and targets for 2026/27 be adopted.	
7.2	**Business Health Performance Report**	
REPORT SUMMARY	The report provided an update on Business Health performance for Quarter 1, highlighting performance across key indicators, including customer satisfaction and void management.	
DISCUSSION	The Head of Assurance and Business Planning advised that overall performance remains stable, with improvements recorded across void indicators and a reduction in the number of long-term void properties. The Committee welcomed the positive progress and commended the ongoing improvement in void performance and the reduction in void repair costs. The Committee discussed customer satisfaction survey arrangements and the rationale for the current two-year survey cycle. EMT advised that, while annual surveys had previously been considered, a two-year cycle was adopted to allow	

	sufficient time for improvement actions to take effect. It was noted that more frequent regional engagement activity is undertaken to gather local feedback and support the development of targeted improvement plans. The Committee discussed opportunities to further develop customer feedback arrangements and suggested that regional feedback could inform wider organisational performance reporting. Questions were also raised regarding the external validation of customer satisfaction results. EMT agreed to consider the matter further and report back on available options. The Committee also received an update on work underway to support continued improvement in void performance and noted the measures being introduced to help achieve planned targets.	Chief Operating Officer
DECISION	The Audit Performance and Risk Committee: • **Considered** Business Health performance at end of Q1; and • **Noted** that updated indicators and targets will be considered by Committee and thereafter by Board in August 2026.	
Due to the meeting approaching its planned end time, the Committee agreed to extend the meeting by 10 minutes if required.		
7.3	**Confidential:** Redacted	
7.4	**Confidential:** Redacted	
7.5	TSA Audit BR24	
REPORT SUMMARY	The report presented the findings of the TSA Audit of BR24 and provided assurance on the effective management of the service and current contract delivery arrangements.	
DISCUSSION	The Director of Finance and Business Services highlighted the positive outcome of the TSA Audit Report and the assurance it provides regarding the management and performance of the BR24 service. The Committee welcomed the findings and recognised the report as a strong endorsement of the quality of the service being delivered. The Committee discussed whether the outcome could support future business development opportunities and generate additional contract work. EMT advised that opportunities to promote the positive findings more widely and maximise the value of the report are being explored. The Committee asked that its thanks and congratulations be passed on to the BR24 team in recognition of their excellent work and contribution to achieving the positive audit outcome.	
DECISION	The Audit Performance & Risk Committee:	

	• **Noted** the positive outcome of the TSA Audit Report and the assurance it provides in relation to the effective management of BR24, including current contract delivery and the organisation's position to consider further contract opportunities.	
7.6	**Confidential:** Redacted	
8	**Priority Items**	
8.1	**Confidential:** Redacted	
9.	**Any Other Business**	
	Amendment of invitation and portal needed ahead of November meeting.	
10.	**Date of Next Meeting –** Wednesday 11 November 2026, 3 pm **Meeting ended at 5.10pm**	