Ayrshire College

Meeting of the Audit and Risk Committee
to be held on Tuesday 22 September 2026 at 4.00pm
at 1st floor Boardroom, Kilmarnock Campus and via Microsoft Teams

AGENDA

1.	Welcome and Declarations of Interest	
2.	Apologies	
3.	Minute of the meeting held on 02 June 2026	Paper 1 (C/P)
	• ARC Action & Decision Tracker	Paper 1A (P)
4.	Matters arising	

Part A – For discussion, decision and approval

5.	2026-27 ARC Committee Draft Terms of Reference and Workplan	Paper 2 (P) HD
6.	2025-26 External Audit Progress Report	Paper 3 (R) ARi
7.	2026-27 Internal Audit Plan	Verbal (P) ARi
8.	Rolling Audit Action Plan	Paper 4 (P) ARi
9.	Internal Audit Appointment Process (at end of meeting once auditors left)	Paper 5 (R) ARi
10.	Annual Best Value Assurance Statement	Paper 6 (P) ARi

Part B – Regular Reporting/Monitoring

11.	Digital Infrastructure and Cyber Security: Safeguarding Our Digital Future	Paper 7 (R) BJ

Part C – Risk Management

12.	Risk Management Policy and Procedure Review	Paper 8 (R) ARi
13.	Strategic Risk and Opportunities Register	Paper 9 (R) ARi

Part E – For information

14. AOB

Date of Next Meetings:

Joint ARC & BRIC 17 November 2026 (4-5pm) – Financial Statements only

ARC Tuesday 01 December 2026 at 4.00pm

(C/P) *Confirmed minutes will be published;*
(P) *Papers will be published on the College website;*
(R) *Papers will not be published for reasons of commercial sensitivity or for reasons of personal data confidentiality*