

AGENDA

AUDIT, FINANCE AND RISK SUB-COMMITTEE 10.11.2025

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|---------------------------|--|
| Name: | Audit, Finance and Risk sub-committee |
| Date: | Monday, 10 November 2025 |
| Time: | 10:30 am to 12:30 pm (GMT) |
| Location: | Default Location, Morrison House, Bayfield, Portree https://teams.microsoft.com/l/meetup-join/19%3ameeting_Zjg3N2VjMmYtZDRhNy00Mjl0LTk0NWYtMTk0YTMzNDE1NGYw%40thread.v2/0?context=%7b%22Tid%22%3a%22c1dfd4a6-05a1-4c58-9b0a-bfad471351b3%22%2c%22Oid%22%3a%229f0d19d4-ac4e-447a-95de-caa728e8cb4b%22%7d |
| Committee Members: | Mrs Audrey Sinclair, Mr David Clapham, Mr Robin Nairn (Committee Chair), Mr Robert Muir |
| Attendees: | Fanchea Kelly, Ben Thomas, Jennifer MacInnes, Mr Gareth Morgan, CJ Scott, Mrs Joanne Boulton, Ms Liz Williams, Callum Wynd, Mr Rob Malcolm, Tim Wallis, Steven Proudfoot |
| Apologies: | Mr Ian Young |

1. Opening Meeting

1.1 Apologies

2. Declarations of Interest

2.1 Declarations of Interest

Mr Robin Nairn

3. Presentation

3.1 Risk Appetite Advisory Update

For Information

Presentation by Richard Mackie RSM UK

4. Minutes of Previous Meeting

4.1 Minutes of Previous Meetings

Mr Robin Nairn

For Decision

All previous minutes have been added to enable them to be cleared from BoardPro, these have previously been approved at Board Meetings.

Supporting Documents:

4.1.a Minutes : Audit, Finance and Risk Sub-committee 04.08.25 - 4 Aug 2025

5. Decision Tracker

5.1 Action List

For Noting

Supporting Documents:

5.1.a Action List

6. Matters Arising

6.1 Other matters arising

Mr Robin Nairn

7. AFR Business

7.1 Quarter 2 Finance Report

Ben Thomas

For Information

For information / discussion

Supporting Documents:

7.1.a 7.1 Quarter 2 Finance Report.doc

7.1.b 7.1b LSHA SOFP to 30 Sept 2025.pdf

7.1.c 7.1c LSHA SOCI to 30 Sept 2025.pdf

7.2 Performance Report - Q2 up to 30 September 2025

Ben Thomas

For Noting

Supporting Documents:

7.2.a 7.2 Q2 Performance Report 2025-26.docx

7.2.b 7.2b Board Performance Report 2025 Quarter 2.pdf

7.2.c 7.2c Appendix 2 Complaints Reporting 042025-102025.docx

7.3 Rent Arrears Policy

Fanchea Kelly

For Decision

Supporting Documents:

7.3.a 7.3 Rent Arrears Policy Report.doc

7.3.b 7.3b Rent Arrears Prevention Management and Recovery Policy.docx

7.4 Internal Audit Procurement Report

Ben Thomas

For Noting

Supporting Documents:

7.4.a 7.4 Internal Audit Procurement Report.doc

7.4.b 7.4b Lochalsh and Skye HA Procurement Internal Audit Report.pdf

8. A.O.C.B

8.1 A.O.C.B.

Mr Robin Nairn

9. Meeting Close

9.1 Close the meeting

Next meeting: AFR 09.02.2026 - 9 Feb 2026, 10:30 am