



The Scottish Parliament  
Pàrlamaid na h-Alba

# **Minute of the Advisory Audit Board (AAB) meeting held Wednesday 21 June 2023 at 12.30pm**

## **Present:**

- Andy Shaw, Chair
- Claire Robertson
- David Watt

## **In attendance:**

- David McGill, Clerk/Chief Executive
- Michelle Hegarty, Deputy Chief Executive
- Sara Glass, Group Head - Financial Governance
- Lis Craig, Financial Controller
- Carole Grant, Audit Scotland
- Liz Maconachie, Audit Scotland
- Gillian McCreadie, Audit Scotland
- Huw Williams, Head of Officeholder Services
- Tommy Lynch, Head of Resilience
- Andy Munro, Head of Internal Audit
- Lisa Creamer, Secretariat

## **Apologies:**

- Claire Baker MSP
- Jackson Carlaw MSP

## **Item 1: Declarations of Interests**

1.1 There were no new declarations of interest.

## **Item 2: Minutes of Meeting from 22 March 2023**

2.1 AAB members approved the minute as drafted.

2.2 There were no matters arising.

## **Item 3: Officeholder Governance Review**

### **Officeholder Governance Review**

3.1 Huw Williams, Head of Officeholder Services, provided an update on Officeholder governance arrangements and the forthcoming review by internal audit.

3.2 The AAB noted the update.

## **Item 4: Strategic Risk Update**

### **AAB(JUN23)01 – Strategic Risk Update**

4.1 Tommy Lynch, Head of Resilience, provided an update on the strategic risk register explaining that a final version will be considered by Leadership Team in November 2023 and will be presented to the AAB for comment and feedback in January 2024.

## **Item 5: Finance Office**

### **AAB(JUN23)02 – The SPCB Annual Report and Accounts 2022/23**

5.1 Lis Craig, Financial Controller, introduced the draft annual report and accounts and confirmed that the report had been updated following AAB

comments and feedback. It was further confirmed that the audit process was running to timetable and the final version of the accounts will be available in September 2023.

5.3 The AAB noted this report and thanked Lis Craig for the update.

### **AAB(JUN23)03 – The SPCB Annual Report and Accounts 2022/23 – accounting estimates**

5.4 Lis Craig introduced the summary of accounting estimates drawing attention to the application of indexation to certain non-current assets in the annual accounts.

5.5 It was confirmed that the accounting treatment related to the pension surplus was being finalised and discussions with Audit Scotland were ongoing in that regard.

5.6 AAB members noted this report.

## **Item 6: Audit Scotland**

### **AAB(JUN23)04 – Update on Interim Audit 2022/23**

6.1 Gillian McCreadie, Audit Scotland, provided an update and advised that planning and interim audit work had not identified any significant matters to date. It was further confirmed that the audit of the financial statements would begin on 17 July 2023 as planned.

6.2 AAB members noted the update.

## **Item 7: Internal Audit**

### **AAB(JUN23)05 – 2022/23 Status Report**

7.1 Andy Munro, Head of Internal Audit, introduced this report and advised that, as agreed with the Clerk/Chief Executive and Deputy Chief Executive, certain reviews planned for 2022/23 have been deferred to 2023/24 due to the extension of his secondment to the Scottish Human Rights Commission.

7.2 AAB members noted the update.

### **AAB(JUN23)06 – Review of Broadcasting Integration Contract Award**

7.3 The AAB noted this review.

### **AAB(JUN23)07 – Draft Internal Audit Plan 2023/24**

7.4 Andy Munro spoke to the internal audit plan and advised that the plan had been developed in consultation with the Clerk/Chief Executive and Deputy Chief Executive and had also been presented to the wider Leadership Team for review and comment.

7.5 The AAB approved the Internal Audit Plan for 2023/24.

## **Item 8: AAB**

### **AAB(JUN23)08 – Effectiveness Self-Assessment**

8.1 The AAB welcomed the positive outcome of the self-assessment and the limited actions required.

## **Item 9: AAB: Future Agenda Planner and AOCB**

### **AAB(JUN23)09 – Future Agenda Planner**

8.1 The AAB noted the future agenda planner.

## **Item 9: Time and date of next meeting**

9.1 The next meeting will be held on Wednesday 20 September 2023.

**Action: Lisa Creamer to issue meeting dates for 2024**