

Minutes of the Meeting of the Advisory Audit Board held on 20 September 2023 at 12.30pm in Q1.03, the Scottish Parliament

Present: Andy Shaw, Chair
Claire Robertson
David Watt
Claire Baker MSP
Jackson Carlaw MSP

In Attendance: David McGill, Clerk/Chief Executive
Sara Glass, Group Head - Financial Governance
Lis Craig, Financial Controller
Carole Grant, Audit Scotland
Liz McConnachie, Audit Scotland
Gillian McCreadie, Audit Scotland
Neil Mackie, Head of Peoples Services (item 6)
Andy Munro, Head of Internal Audit
Lisa Creamer, Secretariat

Apologies: Michelle Hegarty, Deputy Chief Executive

Item 1: Declarations of Interests

1.1 There were no new declarations of interest.

Item 2: Minutes of Meeting from 21 June 2023

2.1 AAB members approved the minute as drafted.

2.2 There were no matters arising.

Item 3: Finance Office

AAB(SEP23)01 – SPCB Annual Report and Accounts 2022/23

3.1 Lis Craig confirmed that Audit Scotland and the Finance Office had agreed the timetable for the completion and signing of the Annual Report and Accounts. These will be presented to the Scottish Parliamentary Corporate Body meeting on 21 September 2023 for formal approval and signed by the Clerk/Chief Executive shortly thereafter.

3.2 AAB members recorded their appreciation of the significant efforts of Lis Craig and her team in completing the annual report and accounts within the timeframe set.

Item 4: Audit Scotland

AAB(SEP23)02 – ISA 580: Letter of Representation

- 4.1 Gillian McCreadie presented the letter of representation confirming that this requires to be signed by the Clerk/Chief Executive as the Accountable Officer of the SPCB.
- 4.2 The AAB noted the letter of representation.

AAB(SEP23)03 – Draft 2022/23 Annual Audit Report

- 4.2 Gillian McCreadie introduced the audit report and confirmed there were no remaining outstanding items or items to draw attention to the AAB's attention. She further advised that Audit Scotland had not undertaken any non-audit related services.
- 4.3 On behalf of Audit Scotland, Carole Grant thanked SPCB staff, and the Finance Office in particular, for their assistance during the audit.

Item 5: Internal Audit

AAB(SEP23)04 – Review of Reimbursement of Members' Expenses 2022/23

- 5.1 Andy Munro presented the report which identified minor anomalies in mileage claims which arose due to a software error. It was confirmed that any over or underpayments to claimants were low in value, the Allowances Office had taken steps to remedy this issue and action was being taken to make good the minor over and underpayments.
- 5.2 Andy Munro drew attention to the significant data roaming charges incurred by a Member during the year which had, in part, been met by the Scheme. Mr Munro highlighted the recommendation that existing policies be reviewed and refreshed to reduce the likelihood of future reoccurrence and to ensure that robust and well-established processes are in place should similar charges be incurred in future.
- 5.3 The AAB noted the internal audit review and endorsed the recommendations within the report.

AAB(SEP23)05 – Review of Diversity and Inclusion

- 5.4 Andy Munro presented the report and was joined by Neil Mackie, Head of People Services, Diversity and Inclusion, who provided an overview of how the People and Culture office were mapping the recommendations across their strategies.
- 5.5 The AAB welcomed the report and the actions being taken to address the areas identified.

AAB(SEP23)06 – Annual Assurance Report to the Accountable Office 2022/23

5.6 The AAB noted and approved the Annual Assurance Report to the Accountable Office.

AAB(SEP23)07 – AAB Annual Report to the SPCB 2022/23

5.7 The AAB approved the AAB Annual Report to the SPCB.

Item 6: AAB: Future Agenda Planner and AOCB

AAB(SEP23)08 – Future Agenda Planner

6.1 The AAB noted the future agenda planner.

Item 7: Time and date of next meeting

7.1 The next meeting will be held on Wednesday 24 January 2024.

Action: National Fraud Initiative to be added to the January meeting agenda.

Meeting Date	Issue	Action Required	Lead Official	Planned Completion Date	Status	Comments
AAB – June 2020	Review of Officeholders: Governance and Accountability	Andy Munro/Mark Taylor to discuss the timings of officeholder audits in future years.	Andy Munro	March 2021	Not Actioned.	SHRC and Standards Commission audits will sign off before SPCB. SPSO and Biometrics will sign off shortly after however the work on these two audits will be substantially complete. The remaining officeholders are not scheduled to complete their audits until 31 October 2024. We will continue to seek audit sign off for all officeholders prior to SPCB sign off in 2024/25.
AAB – March 2022	AAB(MAR22)02 – Fraud and Whistleblowing Policy	Andy Munro to bring updated policies on fraud and whistleblowing to AAB for further review and comment following review and approval by Leadership Team. Estimated June 2023 meeting.	Andy Munro	2022/23	Not Actioned.	The Legal Services Office has instructed external solicitors to review and comment on a suite of SPCB policies including fraud and whistleblowing. The refreshed policies have been drafted and will be considered by LT in due course. These will be presented to the AAB for review and comment thereafter.