

Audit and Risk Committee

Wednesday 10 July 2024

10am to 11am

Hybrid Meeting (Pacific Quay and MS Teams)

Minutes of meeting

Present

| | |
|------------------|------------------------------|
| Sarah Pumfrett | Non-executive Member (Chair) |
| Keith Rosser | Non-executive Member (KR) |
| Stephanie Glavin | Non-executive Member (SG) |
| Lesley Muirhead | Non-executive Member (LM) |

Attending

| | |
|-----------------|---|
| Laura Robertson | Deputy Chief Executive |
| Lynne McMinn | Executive Director of Policy & Digital Innovation |
| Nicola McBain | Director of Corporate Services |
| [REDACTED] | Senior Internal Audit Manager |
| [REDACTED] | Head of Finance |
| [REDACTED] | Head of Corporate Governance |
| [REDACTED] | Senior Manager – Deloitte |

Apologies

Gerard Hart

Chief Executive

[REDACTED]

Internal Audit Manager

Secretariat

[REDACTED]

Executive Assistant and Governance Manager

Welcome and apologies

The Chair of the Audit and Risk Committee welcomed everyone to the meeting, two apologies were noted.

Registers of interest

No new interests were disclosed.

Draft Annual Report and Accounts and Audit opinion

The Head of Finance began by explaining to the committee that pension disclosures that form part of the annual report and accounts will not be available until end of August 2024. This is the same across the full civil service.

Members were asked to consider if they would be content with signing off the accounts as they are in August and the two tables for the pension disclosures being added at a later date, possibly early September.

Discussions were had on whether other options were suitable.

Disclose, Protect and Promote

The External Audit Manager assured the committee that from what they know about Disclosure Scotland they would not expect any major changes between now and September. The pension disclosures already form part of this audit and it is only the figures that are missing and will be straightforward to audit.

The main concern is that the figures do not become available in time. Should this happen, then an exception would have to be taken and the annual report and accounts signed off without this information.

Decision: Members are content to go with the recommendation to wait until the end of August for the pension disclosure information. Should there be any change then the Audit and Risk Committee members will be advised.

Moving on the Director of Corporate Services advised that following on from feedback from last years annual report and accounts, the format for this year has changed and a different approach has been taken. Visually there is more work to be done, and this will be done by the Disclosure Scotland Communications Team.

The External Audit Manager advised that the audit had gone well and no significant issues were identified. Currently they are in the process of closing off the audit and carrying out final reviews.

The Director of Corporate Services opened up discussion to the rest of the group and noted that the draft had been shared with the Chair in advance who had provided feedback and comments.

Members provided feedback to the Head of Corporate Governance and the Head of Finance in relation to:

- Within the performance report ensuring performance is linked to outcomes, and to ensure there is consistency in the use of terms such as objectives, outcomes and values. This should all neatly link into DS25 and Business Plan.

Disclose, Protect and Promote

- We should be better showing how we are safeguarding Scotland's people, ensuring there is appropriate context to the actions we have undertaken over the year.
- We should demonstrate the good reasons why our productivity in regards to Service Level Agreement is down this year and explain that although down we are still meeting our service level agreement
- Spelling and grammar issues were noted

The Head of Corporate Governance noted that some changes will be made for this year's Annual Report and Accounts and some will be noted as lessons learned for next years.

The External Audit Manager added that they have now finished the wider scope audit work and comment that it had gone well.

Any other business

None

Date of next meeting: 21 August 2024