

Meeting Minutes: Redress Scotland Audit Risk and Assurance Committee

Date: 1st April 2022 0930

Minuted by: Paula Craik

In attendance:

Bill Matthews (BM)	(ARAC Chair, Redress Scotland Deputy Chair)
Lynne Harvie (LH)	(ARAC Interim Member Redress Scotland Panel Member)
Colin Spivey (CS)	(Special Advisor)
Michael Steele (MSt)	(Special Advisor)
Joanna McCreadie (JM)	(Chief Executive)
Michael Stevens (MS)	(Head of Finance and Resources)
Paula Craik (PC)	(Executive Assistant and Minute Taker)

Apologies: None

Welcome

WM welcomed everyone to the meeting and introductions were made. WM confirmed that there were no conflict of interests and reminded everyone of the Redress Scotland values of respect, dignity and compassion.

Agenda Item 1 Functions, responsibilities, relationships and reporting

WM noted that we are still operate as the interim Audit Risk and Assurance Committee until such time as the rules of procedure are signed off by the Deputy First Minister. Our lawyers, Harper Macleod, have suggested some amendments and once these are incorporated the rules of procedure will be presented to the Deputy First Minister.

WM suggested that the meeting focuses on the draft reporting structure. It was noted that job titles rather than names should be on the reporting structure and that strategy should sit with the Oversight Board.

Action: JM to add strategy to Oversight Board reporting structure.

There was a discussion around risks and there was a suggestion that periodically it would be helpful to consider in detail one of the risks noted.

Although the budget is the responsibility of the Oversight Board it was agreed that a routine update of the organisation's financial position should be presented at each Audit Risk and Assurance Committee meeting. It was also agreed that a dashboard report would form part of the papers for each meeting.

Agenda Item 2 Agendas for future meetings

WM noted that each agenda should ensure we have the following items

- an update on any potential fraud
- a financial update to include internal and external auditors plans
- a risk section
- policies for the Audit and Risk Assurance Committee to sign off or review prior to final review by the Oversight Board
- complaints policies and reporting
- any other papers which may be considered in addition to the standing items on the agenda.

Action: JM and WM to look at a draft agenda and develop a work plan for next meeting.

Agenda Item 3 Risk register for Redress Scotland

JM gave an update on the risk register noting that this was still developing however it would be helpful to have an overview of the risk register from the Audit and Risk Assurance Committee.

There was discussion around whether we should be using the same numbering for risks as Scottish Government and JM agreed she would follow this up with Scottish Government.

Action: JM to look at the Scottish Government risk numbering.

The committee agreed to routinely look at a risk in detail and this will be undertaken for the next meeting.

Action: JM and WM to look at a risk in more detail and bring it back to the next meeting.

Agenda Item 4. Redress Scotland Income and Expenditure

MS provided an update on the organisation's income and expenditure. MS reported an underspend against budget and requested feedback on the update and any suggested changes to the format of his paper.

It was agreed that more detail around people costs would be helpful.

It was further agreed that the recruitment tracker and organisational charts should be simplified and brought to the next meeting.

Action: JM to simplify recruitment tracker and organisational chart and bring back to the next meeting.

A discussion took place with regards to Redress Scotland having its own permanent office base. JM noted that more work would have to be undertaken on identifying our actual requirements before any decisions are made.

Agenda Item 5. Budget for 2022/23

MS advised that we have received confirmation of £5 million funding from Scottish Government but as we operate a demand led budget this could increase to around £5.3 million.

LH requested a copy of the grant in aid letter.

Action: JM to circulate grant in aid letter to committee.

Agenda Item 6. Internal and external audit

WM noted that he and MS discussed the appointment of internal and external auditors. WM clarified that we are able to appoint our own internal auditors. MS confirmed this and noted the process requires that we go out to tender for this service.

Action: MS to contact UK Civil Service Internal Audit.

Action: MS and JM to find out the right framework to use for appointing internal auditors and look at support from Scottish Government colleagues.

Agenda Item 7. Delegated authorities

JM gave an update noting that the scheme of financial delegation will require to be updated and suggested that going forward there is one scheme of delegated authority.

It was agreed the amalgamated paper was approved and this would then go to the Oversight Board.

Agenda Item 8. Schedule of meetings

Action: Paula to look at schedule of meetings and ensure all correct and resend to committee.

Agenda Item 9. AOCB

WM noted he was interested on any views on how the meeting was conducted. Everyone was in agreement the meeting went well and the papers were clear and easy to read.