

Risk Management Authority
Audit & Assurance Committee Meeting
15 April 2019, RMA, Paisley

MINUTES

Present:

Mr Stephen Swan, Chair
Mr Terry Powell, Board Member
Mr Chris Hawkes, Board Member
Mr Stephen McAllister, Board Member

In attendance:

Mr Paul Keoghan, Director Corporate Services
Ms Yvonne Gailey, Chief Executive
Mr Denis Songoro, Finance Administrator
Mr Paul Foy, Governance & Communications Officer
Ms Mabel Hall, Internal Auditor, Scottish Government Internal Audit

Apologies:

Mr. Jim Montgomery, Internal Audit Manager, Scottish Government Internal Audit
Ms Aimee MacDonald, External Audit, Audit Scotland
Mr Jim Rundell, External Audit, Audit Scotland

Introductions

1. The Chair called the meeting to order, welcoming those in attendance.

Apologies

2. There were no apologies submitted.

Declarations of Interest

3. There were no declarations of interest.

Minutes of meeting on 18 February 2019

4. The Committee reviewed and approved the minutes of the meeting held on the 18th of February 2019.

Matters Arising

5. There were no matters arising.

Certificates of Assurance 2018-19 – Corporate Services – Audit Committee Paper 330

Certificates of Assurance 2018-19 – Research Publications, Risk Practice Support Development Standards & Guidelines & Training and OLR Processes – Audit Committee Paper 331

6. The Director Corporate Services introduced the paper and informed the committee that assurances have been issued to the Chief Executive and that no risks or issues of controls were noted.
7. The Committee was advised an assurance map is being developed for the organisation which will evidence control systems which support the assurance process.
8. The Chief Executive confirmed to the Committee that she was content with the certificates issued by the Director Corporate Services and The Head of Development.

Internal Audit – RMA Research and Development Reporting of Outcomes 2018-19 - Audit Committee Paper 332

9. Ms Hall introduced the paper on the findings of internal audits work in relation to RMA research and development reporting of outcomes. Ms Hall reported the audit work evidenced that controls were robust and well managed and therefore substantial assurance was issued. Ms Hall informed the Committee the report contained two recommendations which were rated as low priority, these were:
 - i. The Research Proposal Template which includes Terms of Reference and Ethical Review flowchart should be updated to reflect current practice, and a system put in place to ensure corporate documents are periodically reviewed and updated
 - ii. The RMA should have a system which formally captures lessons learned from research engagements to inform planning for future engagements.
10. The Committee noted the report and were informed the RMA expects to have implemented all the recommendations by September 2019.

Internal Audit – Follow Up Report on Recommendations from Previous Audits – Audit Committee Paper 333

11. Ms Hall introduced the paper and advised the Committee that all the recommendations that arose from the reviews conducted over 2016-17 and 2017-18 have been successfully implemented. Ms Hall confirmed that no recommendations remained outstanding other than those related to the for 2018-19.

12. The Committee noted the update from Internal Audit.

Internal Audit – Audit Plan 2019-20 – Audit Committee Paper 334

13. Ms Hall introduced the paper and advised the committee the audit plan for 2018-19 has been completed and the quality assessment has been done.

14. The Committee was advised that there was structural change at Internal Audit with a new Directorate formed on 1 April 2019, encompassing Internal Audit, Project & Programme Management – Centre of Expertise, the Office of the Chief Information Officer and the Scottish Government's Data Protection Officer. This new "Directorate of Internal Audit and Assurance" is headed by the Director of Internal Audit and whilst the independence and accreditations of each of the individual functions will be maintained, there will be a closer alignment between the work of each of the assurance providers, with a more joined up approach to the identification of key risks, the communication of findings and a reduction in the duplication of assurance work undertaken on major projects.

15. The Committee noted the update from Internal Audit.

Corporate Risk Register – Audit Committee Paper 335

16. The Governance & Communications Officer introduced the paper and advised the Committee that since the register was last reported all risks remain unchanged

17. The GCO reviewed the new format for managing and reporting risk with Committee and confirmed an updated risk strategy will be presented to the Board.

18. The Committee noted the risk register report.

Internal Audit – Internal Audit Plan 2019-20 - Audit Committee Paper 336

19. Ms. Hall introduced the paper containing a proposal for the 2019-20 Internal Audit Plan. Ms Hall informed the Committee that following a meeting with management it was agreed the compliance with General Data Protection Regulation (GDPR) would be the audit focus for 2019-20.

20. Ms Hall confirmed the audit will evaluate and report on the controls in place to manage the risks surrounding the General Data Protection Regulation EU 2016/679 (GDPR). Ms Hall also confirmed the scope of the audit will cover the entire organisation including data sharing agreements with external organisations, controllers responsibility, processor's responsibility, security of information and records management procedure for the organisation.

21. The Committee noted the audit plan and were content with the proposal contained in the paper.

Items for Noting

22. The Chair informed members he will be requesting the Convener to nominate a Vice Chair for the Audit Committee and any members interested in the role should contact the Convener.

Date of next Meeting: 17th June 2019