

**MINUTES: AUDIT & ASSURANCE COMMITTEE MEETING
28 August 2023, Virtual**

Present

Mr Stephen McAllister (Chair)
Mr Jim Farish
Mr Joe Judge

In Attendance

Mr Mark McSherry, Chief Executive
Mr Paul Keoghan, Director Corporate Services
Mr Glen Bissett, Internal Audit Manager, Scottish Government Internal Audit
Mr Mark Ferris, Senior Audit Manager, Audit Scotland

Welcome

1. The Chair called the meeting to order at 09:30 and welcomed all present.

Apologies

2. The Chair noted apologies submitted for Mr Jim Montgomery.

Declarations of Interest

3. The Chair called for declarations of interest and noted no declarations were submitted.

Approval of Previous Minutes

4. The Committee reviewed and approved the minutes of the meeting held on 19 June 2023.

Matters Arising

5. The Committee noted actions 12.2 (19/06) and 16.2 (19/06) were completed.

Agenda Items

7. Corporate Risk Register – Committee Paper 502

7.1. The Director Corporate Services presented the Corporate Risk Register to the Committee and updated members on the status of the live register. The DCS provided an update on movement in risk since the last review and explained the rationale for movements and control measures implemented.

7.2. The Committee noted potential for the RMA, across its various functions, to identify risks not owned by the RMA. The Committee agreed protocols around the transfer of risks not owned by the RMA should be developed.

Action: DCS

7.3. The Committee noted the Corporate Risk Register update.

8. Internal Audit Progress Report – Committee Paper 503

8.1. The Internal Audit Manager presented the report to Committee Members and confirmed fieldwork has commenced in relation to the 23-24 audit.

8.2. The Manager also noted the fieldwork review of the previous audit finding identified a significant issue. The Manager highlighted the RMA is currently facing resource challenges arising from a number of concurrent staffing vacancies which aligns with concerns raised in the previous audit regarding risk to corporate governance. The manager confirmed the current audit programme will review impact of staffing vacancies on the RMA.

8.3. The Committee noted the Internal Audit Progress Report.

9. Internal Audit Recommendations – Committee Paper 504

9.1. The Director Corporate Services presented the Internal Audit Recommendations to the Committee and highlighted the progress made to date in the implementation of recommendations.

9.2. The Committee noted the Internal Audit Recommendations.

10. External Audit Recommendations – Committee Paper 505

10.1. The Director Corporate Services presented the report on External Audit Recommendations and provided an update on the implementation of recommendations.

10.2. The Committee, being content with the progress made to date, noted the External Audit Recommendations.

11. DIAA Annual Report

11.1. The Committee noted the contents of the DIAA Annual Report.

12. DIAA Quarterly Bulletin

12.1. The Committee noted the content of the DIAA Quarterly Bulletin.

AOCB

13. The Chair enquired if anyone wished to raise any other competent business. The Chair noted no one wished to raise any further business.

Date of Next Meeting

14. The Committee noted the date of the next meeting will be 23 October 2023.

15. The Chair thanked everyone for attending and closed the meeting at 10:45.