

SCOTTISH CRIMINAL CASES REVIEW COMMISSION

MINUTES OF THE MEETING OF THE AUDIT COMMITTEE ON
WEDNESDAY 13 FEBRUARY 2019 @ 11:00, PORTLAND HOUSE

FOR DISCLOSURE VIA THE PUBLICATION SCHEME

In line with the Commission's Disclosure policy, various paragraphs may have been edited or deleted from these minutes as the information contained therein relates to specific case information and/or personnel-related matters. Where the summary of discussion has been edited or the names have been deleted, this is indicated at the start of the relevant paragraph or section.

Members of the Audit Committee:

Mrs Elaine Noad (Chair)
Professor Jim Fraser
Mr Colin Dunipace (by conference call)

In attendance:

Mrs Liz Maconachie, Senior Audit Manager, Audit Scotland
Mrs Mabel Hall, Internal Audit Manager, Scottish Government
Mr Gerry Sinclair, Chief Executive
Mr Chris Reddick, Director of Corporate Services, SCCRC (minutes)

1.0 Apologies

There were no apologies.

2.0 Conflicts of Interest/Declarations of Interest/Gifts & Hospitality

Members were asked to declare any known conflicts of interests or gifts and hospitality.

There were no declarations of conflicts, gifts or hospitality.

3.0 Minutes of the Audit Committee meeting held on 6 December 2018

The Audit Committee noted the minutes of the meeting held on 6 December 2018. The Audit Committee also noted the version for the publication scheme.

4.0 Matters Arising

There were no matters arising.

5.0 External Audit (edited)

2018-19 Annual Audit Plan

- 5.1 Mrs Maconachie presented her Annual Audit Plan for 2018-19 to the Audit Committee, confirming that it set out the arrangements for the audit of the Commission's 2018-19 financial statements. She referred to page 4 of the plan and in particular the identified audit risks which would be covered by specific audit testing.
- 5.2 In respect of the annual audit fee, Mrs Maconachie confirmed that this had been agreed with Mr Reddick. She also set out the agreed audit outputs and accounts timetable for the year which had also been agreed with Mr Reddick. Mrs Maconachie also provided the Audit Committee with an overview of the materiality values that would apply for this year's audit.
- 5.3 Mrs Noad referred to risk 4 in respect of financial sustainability, noting that this would be a particular area of concern right across the public sector, and asked what sort of coverage this would get from external audit. Mrs Maconachie confirmed that this risk would be covered for most public bodies and the intention was to identify what bodies are doing in order to consider longer term financial sustainability, if possible, and whether the actions could mitigate the risk. She also confirmed that comment would be made on the Commission's arrangements within the auditor's report. Mrs Noad welcomed this coverage and thanked Mrs Maconachie for her report. After further discussion the Audit Committee noted the 2018-19 Annual Audit Plan.

6.0 Internal Audit

- 6.1 Mrs Hall confirmed that she had included the following reports on the agenda for consideration by the Audit Committee:
- February 2019 IAD Progress Report
 - SCCRC 2019-20 Internal Audit Plan
 - SCCRC 2018-19 Annual Review – Terms of Reference.

She provided a summary of each of the reports.

- 6.2 Mrs Hall provided an update on strategic matters and insights as set out within the Progress Report. In particular she noted the IAD progress on implementation of the quality improvement programme and an internal quality assessment being taken forward by the IIA. She also confirmed that IAD was in the process of recruiting a number of qualified auditors at various levels.
- 6.3 In respect of the 2019-20 Internal Audit Plan, Mrs Hall confirmed that the proposed culture audit had been deferred from 2018-19, so that the impact of the accommodation review, analogue pay proposals and IT upgrade could be considered. Mrs Noad requested an update on the IT upgrade and implementation timescales. Mr Reddick confirmed that the Commission was in

the process of rolling out a new system, which would be laptop based, and was being taken forward in line with the upgrade of the case management system. He also set out the arrangements for the secure disposal of old equipment.

- 6.4 Mrs Hall also provided the Audit Committee with a summary of the 2018-19 Annual Review which she confirmed was due to commence on 18 February 2019 and would be completed before 31 March 2019. In particular she set out the agreed terms of reference which included a review of governance arrangements and the compliance with the Framework Document. After full discussion the Audit Committee noted the internal audit reports and thanked Mrs Hall for her input.

7.0 Risk Management

- 7.1 Mr Reddick reported that the Board had considered the Audit Committee's recommendations in respect of changes to risk scoring within the Corporate Risk Register at their meeting on 25 January 2019. He confirmed that all of the recommendations had been endorsed by the Board and that the circulated update to the Corporate Risk Register took account of all of these changes. He confirmed that it had been circulated for information and that no further changes had been suggested at this point.
- 7.2 The Audit Committee discussed the updates in full and agreed that no further updates would be suggested to the Board in respect of Quarter 3.

8.0 Audit Committee Terms of Reference

- 8.1 Mr Reddick reported that the terms of reference document had been considered at the last meeting on 6 December 2018 where various updates had been agreed. He confirmed that the circulated copy took account of all of these changes and was simply for noting.
- 8.2 After full discussion the Audit Committee noted the updated Terms of Reference.

9.0 Audit Committee Self-Assessment Checklist

- 9.1 Mr Reddick referred Members to Appendix A of the Terms of Reference and confirmed that in line with this document the Audit Committee was required to undertake an annual self-assessment of their performance. He noted that the copy circulated was a copy of the Scottish Government checklist and as such there were various areas which would not be applicable to the Commission's Audit Committee.
- 9.2 After full discussion it was agreed that Mr Reddick would update the checklist so that it was more Commission focused and circulate to Members for completion and return within 2 weeks. Upon receipt of all completed

responses Mr Reddick confirmed that he would collate these for consideration at the next Audit Committee meeting in June 2019.

10.0 AOCB

There was no other competent business.

11.0 Date of Next Meeting

The Audit Committee noted the date of the next meeting as follows:

- Thursday 13 June 2019 @ 10:30

Chris Reddick
14 February 2019