

SCOTTISH CRIMINAL CASES REVIEW COMMISSION

MINUTES OF THE MEETING OF THE AUDIT COMMITTEE ON THURSDAY 13 FEBRUARY 2020 @ 10:30, PORTLAND HOUSE

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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:

Professor Jim Fraser (Chair)
Mrs Elaine Noad – by conference call
Ms Carol Gammie – by conference call

In attendance:

Ms Stephanie Harold, Senior Auditor, Audit Scotland
Mrs Mabel Hall, Internal Audit Manager, Scottish Government
Miss Julie Taylor, Internal Audit Manager, Scottish Government
Mr Gerry Sinclair, Chief Executive
Mr Chris Reddick, Director of Corporate Services, SCCRC (minutes)

1.0 Apologies

Mr Jim Montgomery, Senior Internal Audit Manager at Scottish Government, and Mrs Liz Maconachie, Senior Audit Manager at Audit Scotland, had submitted their apologies. Professor Fraser chaired the meeting as Mrs Noad was joining the meeting by conference call, along with Ms Gammie.

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 5 December 2019

The Audit Committee noted the minutes of the meeting held on 5 December 2019. The Audit Committee also noted the version for the publication scheme.

4.0 Matters Arising

Mr Reddick confirmed that Audit Committee training had been identified for Ms Gammie and she was booked in to attend an On Board training session on 17 March 2020.

5.0 Internal Audit

Progress Report

- 5.1 Mrs Hall provided an update on the current organisational culture review, confirming that the deadline for completion of questionnaires had been extended to 17 February 2020. She also confirmed that the submission rate had to date been good and that she would be starting to analyse the results before commencing follow up focus groups.
- 5.2 Mr Sinclair confirmed that the use of focus groups would be a good way of drilling down into the results and obtaining further meaningful information. Mrs Hall noted that there were various ways of taking these forward including peer group discussions, individual discussions and off site discussion.
- 5.3 Mrs Hall also confirmed that work had commenced on the annual follow up review and the outcome of this would be reported to the next meeting of the Audit Committee.

2020-21 Internal Audit Plan

- 5.4 Mrs Hall began by introducing Miss Julie Taylor, Audit Manager, who would be taking over the management of the Commission's audit work from 1 April 2020 and would therefore be taking forward the 2020-21 Audit Plan. She noted that they would both attend the Audit Committee meeting in June 2020 to ensure an appropriate level of handover.
- 5.5 Mrs Hall provided an overview of the proposed Audit Plan, confirming that the audit work for the year would include Risk Management facilitation work, as previously discussed, and a review of the Commission's arrangements regarding GDPR & Document Security. Mrs Noad asked for additional information on how the GDPR & Document Security Review would be taken forward. Miss Taylor confirmed that they would be a combination of document review, system and process review and interviews with staff. After further discussion the Audit Committee approved the Internal Audit Plan.
- 5.6 Professor Fraser thanked Mrs Hall for all of her work and assistance whilst delivering the internal audit work to the Commission over the past few years in advance of the handover to Miss Taylor.

6.0 External Audit

2019-20 Annual Audit Plan

- 6.1 Ms Harold provided the Audit Committee with an overview of the External Audit Annual Plan for 2019-20. In particular she took members through the various exhibits contained within the plan.
- 6.2 She talked Members through the various audit risks identified, along with management assurance and details of how these areas would be covered by the audit work. She noted that the financial statement risks and risks associated with financial sustainability were generic to all public bodies and highlighted the relevance to the Commission. In particular she noted the impact of additional legal costs and implementation of Scottish Government pay policy on the Commission's expenditure.
- 6.3 Ms Harold also noted the impact of IFRS16 in respect of leases and confirmed that the Commission had already done some preparatory work in terms of the new disclosure requirements.
- 6.4 Ms Hall set out the proposed target dates for the 2019-20 Audit Outcomes and confirmed that the 2019-20 audit fee had been agreed at £7,870. She also provided an overview of the materiality levels that had been set and the annual accounts timetable that had been agreed with management.
- 6.5 Mr Reddick provided more detail on the preparation for IFRS16, confirming that the Commission's new lease had been signed in the current financial year which meant that it fell within the transition arrangements. He also confirmed that the reporting requirements had been discussed in detail with Scottish Government's Accountancy Services in advance of year-end.
- 6.6 After full discussion the Audit Committee noted the 2019-20 Annual Plan and thanked Ms Harold.

7.0 Risk Management

Mr Reddick confirmed that this had already been covered within the Internal Audit Annual Plan and that the Board had agreed to undertake a half day risk facilitation workshop during quarter 1 of 2020-21. He confirmed that he would discuss this directly with the Board in February 2020 and agree the most suitable date.

8.0 Audit Committee Effectiveness

Mr Reddick confirmed that the Audit Committee was due to undertake a further self-assessment of its effectiveness in line with the Terms of Reference and good practice. He confirmed that he had discussed the most appropriate questionnaire with internal audit and they had both concluded that the National Audit Office questionnaire was most relevant. He therefore agreed to update the template questionnaire before circulating to Audit Committee Members, Board Members, Internal and External Audit and Management for completion and review.

9.0 AOCB

There was no other competent business.

10.0 Date of Next Meeting

The dates of the next meeting was confirmed as:

- Thursday 4 June 2020 @ 10:30

Mrs Noad submitted her apologies for this meeting and it was agreed that it would be chaired by Professor Fraser.

Chris Reddick

18 February 2020