

Meeting	Management Advisory Board
Meeting date	19 December 2022
Meeting time	09:30-10:00
Meeting location	MS Teams

Members in attendance	Helen Mackenzie	Non-executive Board Member (chair of this meeting)
	Ian Forbes	Non-executive Board Member
	Clare Scott	Non-executive Board Member
	Mark Adderley	Non-executive Board Member
	Jane Malcolm	Non-executive Board Member
	Elaine Cameron	Non-executive Board Member
Other attendees	David Robb	Chief Executive Officer
	Karen Morley	Head of Finance, Procurement and Risk
	Garry Cossar	Head of People, Strategy, Communications & Operations
	Stuart MacArthur	Governance Manager
Apologies	Norman McNeil	Non-executive Board Member
	Iain Coltman	Head of Policy
Minute taker	Clare Moffat	Governance Delivery Lead

1. Welcome

- 1.1 Helen Mackenzie (HM) welcomed attendees to the extraordinary meeting, scheduled to consider the Agency Annual Report and Accounts.
- 1.2 Apologies were received from Norman McNeil and Iain Coltman.
- 1.3 There were no declarations of interest in the business to be conducted.

2. Agency Annual Report and Accounts

- 2.1 The Chair advised the Audit and Risk Committee (ARC) had met that morning, with Audit Scotland and Internal Audit in presence, and had recommended the approval of the accounts.
- 2.2 Karen Morley (KM) introduced the accounts and highlighted:
 - Changes made to draft report previously issued on 28 November 2022 were outlined in material changes document
 - The annual report reflects the huge amount of work completed by SPPA during 2021-22 business year
 - Additional content included:
 - prior year comparators; 5 years' data comparators within performance pack to reflect evolving business and growth of membership base
 - contribution of Audit and Risk Committee (ARC) and Management Advisory Board (MAB) within accountability report
 - Names and remuneration of Management Advisory Board and Executive Team members would be in public domain when the report is published
 - The full Audit Scotland report will be issued when the scheme accounts have also been completed.
- 2.3 The Board discussed the following in relation to the report:
 - Quality of very comprehensive narrative content and clear layout
 - Volume of information within report and queried if this could be summarised in some areas
 - Number of mis-statements highlighted by the audit.

- 2.4 KM advised the items to be reported on within the Annual Report and Accounts are mandated by Financial Reporting Manual (FReM – a HM Treasury publication) and the Scottish Public Finance Manual, rather than SPPA and confirmed SPPA were aware at the time that there was information omitted from the draft version referred to auditor. With additional resourcing and increase in professional capability, these early omissions will reduce.
- 2.5 The Chair highlighted ARC had commended the Annual Report and Accounts to the Management Advisory Board stating, on the whole, the report was a fair, balanced and understandable representation and recommended that the Management Advisory Board recommend to the Accountable Officer that he sign the Accounts.
- 2.6 The Board recommended to the Accountable Officer that he sign the accounts.

Action 1222.01: David Robb to sign the Annual Report and Accounts and these to be laid before Parliament on 21 December 2022.
Completion date: 21 December 2022

3. Areas of Other Business

- 3.1 It was noted that it had not been possible to have NHS and Teachers scheme accounts ready to approve today and David Robb (DR) outlined:
- The challenges encountered, particularly repercussions of SPPA missing its first scheduled Audit Scotland slot
 - The progress and hard work across the Agency and progress made
 - The Agency's commitment to capture all learning once the exercise was complete; confirming an internal review had already begun, with Corporate Office and Corporate Governance teams managing future exercises.
- 3.2 The Chair advised ARC had requested a full lessons learned report on the exercise, to be presented at March 2023 meeting, and had highlighted the need for reference to the Risk Register, which will likely be raised in Audit Scotland's full report. The Board supported the ARC deep dive and queried contingency communications plans and the Chair encourage members to share any suggestions with SPPA which may help streamline the process.
- 3.3 KM added SPPA had met the revised timelines agreed with Audit Scotland this year however the audit team had not been in a position to respond; SPPA is awaiting audit timeframes to progress the scheme accounts.

Version Control		
		Version number
Date minutes sent to chair	20 December 2022	0.2
Date approved by chair	26 January 2022	0.2
Date approved by board/committee	26 January 2023	0.2
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