

Meeting	Audit and Risk Committee
Meeting date	05 October 2023
Meeting time	10:30 – 11:30
Meeting location	MS Teams

Clare Scott	Helen Mackenzie	Chair
	Clare Scott	Member
	Ian Forbes	Member
Other attendees	David Robb	Chief Executive, SPPA
	Philip McKibben	Head of Finance, SPPA
	Clare Moffat	Governance Manager, SPPA
	Stuart Nugent	Senior Audit Manager, Audit Scotland
	Anna Skowron	Finance Manager, SPPA
	David Leite	Financial Accountant, SPPA
Minute taker	Demi Ditchburn	Governance Delivery Lead, SPPA

1. Welcome and apologies

- 1.1 The Chair welcomed all attendees.
- 1.2 No apologies were noted.
- 1.3 No declarations of interest were noted.

2. Agency Annual Report and Accounts

- 2.1 David Robb (DR) explained the circumstances surrounding today's review of the report, with the group convening formally to consider the final Agency Annual Report and Accounts for recommendation.
- 2.2 Philip McKibben (PM) presented the Agency Annual Report and Accounts, and noted:
 - minor non-material changes to the document
 - the report was a true and fair view of the progress of the 2022/23 business year
 - thanks to all colleagues involved in the production of the report and
 PM commended the Annual Report and Accounts to the Committee and moved that the Committee should recommend to the Management Advisory Board that the Accountable Officer should sign the accounts.
- 2.3 The Committee thanked PM and his team for the report and noted the good progress that had been made. The Committee suggested the Accountable Officer consider:
 - Updating the SPPA website with the latest ARC Annual Report and including a link to this in the governance section of the Agency Annual Report and Accounts

3. Recommendations to Management Advisory Board

- 3.1 Subject to referencing the ARC Annual Report in the governance section, the Committee commended the Annual Report and Accounts to the Management Advisory Board which, on the whole, was fair, balanced and an understandable representation of the business conducted; and recommended that the Management Advisory Board recommend to the Accountable Officer that he sign the Accounts.

4. Any other business

- 4.1 The Committee discussed the next steps; DR outlined:
 - The governance section of Annual Report and Accounts will be updated to include reference to the ARC Annual Report

- Final version of the Annual Report and Accounts will be circulated to the Management Advisory Board including the ARC recommendation for approval
- 4.2 The Committee discussed improvements in the process from last year, with David Leite (DL) noting early engagement and pre planning with Audit Scotland worked well, although more uniformity around documentation is an improvement to look at in 2024. The Committee recommended SPPA undertake a lessons learned process to identify opportunities for improvement for the 2023/34 process. The Committee suggested:
- SPPA review processes to ensure proof reading of reports for typographical and grammatical errors is conducted before circulation to the Committee
 - SPPA review corporate documentation to ensure tone and style is consistent
- 4.3 Stuart Nugent (SN) confirmed audit colleagues are aiming to complete the audits for the scheme accounts by the end of November 2023.

Action 1023.01 Ian Forbes to circulate minor amendments to Philip McKibben for consideration within next year's process

Action 1023.02 SPPA to undertake a lessons learned exercise in relation to the Annual Report and Accounts processes, seeking input from ARC, Audit Scotland and Internal Audit.

5. Date of next meeting

- 5.1 The next meeting will be held on 16 January 2024. An extraordinary meeting will be called to review the scheme accounts, when available, in late 2023.

Version Control		
		Version number
Date draft completed	5 October 2023	1.0
Date minutes sent to chair	5 October 2023	2.0
Date approved by board/committee	16 January 2024	2.0
Date of publication	22 May 2024	2.0