



Audit and Risk Committee (ARC) Minute of Meeting	
04 August 2020 1400hrs Skype Meeting	
Chair	Jayne Scott, Audit and Risk Committee Chair
Present	Andrew Harvey, Audit and Risk Committee Member Tim Wright, Audit and Risk Committee Member
In attendance	Janet Egdell, Accountable Officer Head of Finance (SW) Deputy Head of Finance (EG) Head of Risk and Information Governance (JMcC) Head of Enterprise Risk Management (CI) Audit Director, Audit Scotland, (AS) (GS) Senior Manager, Audit Scotland (MC) SG Senior Internal Audit Manager (KM)
Apologies	Christine Martin, Audit and Risk Committee Member Julie Wardhaugh, Audit and Risk Committee Member SG Internal Audit Manager (SGIA) (LT)
Secretariat	Secretary to Audit and Risk Committee (JM)

1. Introduction, apologies and chairman's matters

1.1. Jayne Scott welcomed everyone to the meeting and noted the apologies received from Julie Wardhaugh and Chris Martin. The Committee was deemed quorate in line with its terms of reference.

1.2. This was the Jayne Scott's final Committee meeting and Andrew Harvey will take over as Chair from 1st September 2020.

2. Declaration of interests

2.1 No new declaration of interests were made.

3. Minute of meetings

3.1 The minute of the meeting held on 20th July 2020 was accepted as a true record of the discussion held subject to the following amendment at item 7.1.1:

*Action – RoS Secretariat to liaise with the Accountable Officer and Head of Risk and Information Governance to **develop a proposed key risk deep dive schedule for ARC consideration and approval.***

3.2 The Committee heard that the Executive Management Team (EMT) have discussed the key risk deep dive list and will share a proposed schedule for

consideration in advance of the October meeting. The Committee agreed this should be tabled on the October agenda for formal review and agreement.

Action – Proposed schedule of key risk deep dives to be circulated to the Committee in advance of the October meeting, and tabled on the October agenda for formal review and agreement.

3.3 The Committee suggested that key risk deep dives could be scheduled to take place at either a formal meeting or as standalone sessions as agendas allow.

4. Matters arising not covered on the agenda

4.1 No other matters were raised.

5. Annual Report and Accounts

5.1 The Accountable Officer presented the draft annual report and accounts 2019-2020 and thanked everyone involved for the very smooth production this year in challenging circumstances.

5.1.1 The Committee echoed the Accountable Officers thanks and congratulated all on a very attractive, informative document which tells the RoS story very well. The Committee were pleased to have the opportunity to provide feedback from early in the process and throughout its development.

5.1.2 The Committee suggested that further consideration should be given next year to address the issues raised by Audit Scotland regarding further transparency in the annual report, and to providing an additional succinct summarised version for non-professional readers.

5.1.3 The Committee were happy to endorse the draft annual report and accounts and recommend RoS Board approval.

6 External Audit

6.1 The Audit Director, Audit Scotland, provided a verbal overview of the draft annual audit report and covering letter and anticipates being able to sign a clean, unqualified opinion and conclude the report at the upcoming August RoS Board.

6.1.1 The Committee congratulated the RoS finance team and Audit Scotland for the considerable achievement in delivering this audit within expected timescales and in such challenging circumstances, and also thanked Audit Scotland for providing such a clear and helpful report.

6.1.2 The Committee noted the recommendations made and were reassured to hear of the steps already being undertaken to address these.

6.1.3 The Committee noted the follow up of last year's recommendation to ensure the National Fraud Checklist was submitted to ARC (submitted in November 2019),

and agreed they would be happy to provide input into the RoS Counter Fraud Strategy should this be helpful.

6.1.4 The Committee were happy to endorse the draft annual audit report and recommend RoS Board approval, and requested that they be notified once this and the annual report and accounts have been signed off.

Action – RoS Secretariat to notify Committee members when the draft annual report and accounts and letter of representation have been signed.

7. Any other competent business

7.1 The Accountable Officer, Committee members and attendees expressed their good wishes and sincere thanks to Jayne Scott for her time as an ARC member since June 2015 and her strong leadership and guidance as Committee Chair since taking up the role in November 2015.

7.2 Jayne expressed her reciprocal thanks to all for their good wishes and support during her interesting time as Committee Chair, and was delighted to sign off her final Committee meeting with the organisation in such a strong position. Jayne wished the Committee and Andrew all the very best for the future.

8. Meeting close

8.1 The meeting closed at 1455hrs.

8.2 Date of next meeting:
1st October 2020
1300hrs
Skype