



The Scottish Parliament  
Pàrlamaid na h-Alba

## **Minute of the Advisory Audit Board (AAB) meeting held Wednesday 19 January 2022 at 12.30pm**

### **Present:**

- Andy Shaw, Chair
- Claire Baker MSP
- Jackson Carlaw MSP
- Claire Robertson
- David Watt

### **In attendance:**

- David McGill, Clerk/Chief Executive
- Michelle Hegarty, Assistant Chief Executive
- Sara Glass, Head of Financial Governance
- Lis Craig, Financial Controller
- Willie Heigh, Head of Strategy and Portfolio Management
- Claire Gardiner, Audit Scotland
- Andy Munro, Head of Internal Audit
- Lisa Creamer, Secretariat

### **Apologies:**

- Mark Taylor, Audit Scotland

## **Item 1: Minutes of Meeting and matters arising from 9 September 2021**

1.1 AAB members approved the minute as drafted.

## **Item 2: Declarations of Interests**

2.1 There were no declarations of interest.

## **Item 3: Matters Arising**

3.1 There were no matters arising other than the items included in the agenda.

## **Item 4: Strategic Plan for The Scottish Parliament: Session 6**

### **AAB(JAN22)01 - Strategic Plan for The Scottish Parliament: Session 6**

4.1 William Heigh presented the Session 6 Strategic Plan for the Scottish Parliament which provided context of the day-to-day work of the Scottish Parliamentary Service and the proposed wider change objectives for providing Members with the services and resources required to support parliamentary business. Mr Heigh further advised that a Delivery Plan for 2022/23 was being prepared which would show, in detail, the planning and reporting arrangements for the specific programmes and projects being developed to enact the wider strategic plan.

## **Item 5: COVID 19 Update: Scottish Parliament Response**

5.1 Michelle Hegarty provided an update on Covid-19 recovery and how the Parliament continues to respond to Government regulations and guidance to ensure safe and sustainable parliamentary business during the continuing global health emergency.

- 5.2 Ms Hegarty advised of the continuing challenges and explained the plans for the reopening of services and the resumption of business to pre-pandemic levels.

## **Item 6: Finance Office**

### **AAB(JAN22)02 - SPCB's Annual Report and Accounts Format Review**

- 6.1 Lis Craig presented a paper and an indicative timescale for the planned review of the format and content of the SPCB's Annual Report and Accounts. Mrs Craig further invited AAB members to participate in a short workshop to offer support and advice on the Finance Office's proposals.
- 6.2 AAB members noted this paper and confirmed their willingness to participate in the review, subject to timescales and availability.

**ACTION: Lis Craig to contact independent AAB members to confirm a suitable time to meet and discuss the review.**

### **AAB(JAN22)03 - NFI Conclusion 2021**

- 6.3 Lis Craig presented the conclusion of the National Fraud Initiative and advised that the work took approximately four weeks of staff time in total. No fraud items were identified and the limited number of duplicate suppliers identified were resolved and more regular reviews are planned to prevent reoccurrence.

## **Item 7: Internal Audit**

### **AAB(JAN22)04 - Status Report 2021/22**

- 7.1 Andy Munro provided an update to the 2021/22 Internal Audit Plan and confirmed that the plan remains on schedule.

### **AAB(JAN22)05 - Review of SPCB Corporate Cards**

- 7.2 Andy Munro confirmed that the report concluded positively with some minor delays noted in the time taken for cardholders and approvers to record transactions.
- 7.3 Lis Craig advised that a pilot project is currently running for 4 MSP's to use corporate cards which is expected to result in a larger roll out thereby enabling greater efficiencies for reimbursing small value expenses.

### **AAB(JAN22)06 - Review of Procurement Projects**

- 7.4 Andy Munro confirmed that the procurement project had been well managed and concluded positively. Some minor housekeeping matters were identified and the low risk recommendations to address these have been actioned.

### **AAB(JAN22)07 - Follow Up of Previously Agreed Audit Recommendations**

- 7.5 Andy Munro presented the status of previously agreed recommendations and noted that a number of long-standing items had now been closed following the implementation of the new system for reimbursing MSP expenses.

## **Item 8: AAB: Terms of Reference Update**

- 8.1 Andy Munro presented the AAB's Terms of Reference and advised that generally accepted good practice recommends these are reviewed annually. AAB members confirmed agreement to the Terms and no substantive changes were required.

## **Item 9: AAB: Future Agenda Planner and AOCB**

- 9.1 The AAB agreed the future agenda planner and further approved the proposal to move December AAB meetings to January to avoid potential clashes with the SPCB's budget evidence sessions with the Finance and Administration Committee.

## **Item 10: Time and date of next meeting**

The next meeting will be held at 12:30pm on 23 March 2022.