

Strathclyde Partnership for Transport

Minute of the Audit & Standards Committee

4 June 2021

held by video conference

contact:

Pamella Lawrence Pamella.Lawrence@spt.co.uk

Minute of the meeting of Strathclyde Partnership for Transport's Audit and Standards Committee held by video conference on 4 June 2021

Present Councillors Marie McGurk (Chair), Richard Bell, Colin Cameron (from Agenda Item 4), Maureen Devlin and appointed members Brian Davidson, George Hazel and Ed McGrachan.

Attending Valerie Davidson, Assistant Chief Executive/Partnership Secretary; Neil Wylie, Director of Finance; Iain McNicol, Audit & Assurance Manager; Stuart Paul, Chief Accountant and Karen Jones and Gary Devlin of Azets (External Auditors).

1. Apologies

Apologies were received from Councillors Ian Cochrane, Jim Finn, David Shearer and appointed member Jim McNally.

2. Declaration of interest in terms of the Ethical Standards in Public Life etc (Scotland) Act 2000

Cllr Bell declared an interest in Item 4, relating to his role as Chair of the Strathclyde Pension Fund of which SPT is a member and which is reported in the annual financial statements.

3. Minute of previous meeting

[Click here to view the minute](#)

The minute of the meeting of 19 February 2021, having been considered at the Partnership meeting of 12 March 2021, was submitted and approved as a correct record.

4. 2020/2021 Draft Abstract of Accounts - Strathclyde Partnership for Transport

[Click here to view the report](#)

There was submitted a report (issued) of 19 May 2021 by the Assistant Chief Executive providing the Committee with the draft abstract of accounts for financial year ending 31 March 2021 for Strathclyde Partnership for Transport and recommending the Committee's agreement to submit the accounts to the External Auditor by 30 June 2021.

After hearing from Mrs Davidson in answer to members' questions, the Committee:

- (i) expressed thanks to Mr Wylie and Mr Paul, and all finance staff for their continued efforts in maintaining strong governance and completing the year end activities promptly;
- (ii) noted the extension of Azets Audit Services as auditor for both Strathclyde Partnership for Transport and the Strathclyde Concessionary Travel Scheme Joint Committee for the 2021/2022 financial year by the Accounts Commission for Scotland; and
- (iii) agreed, following consideration, that the draft financial statements be submitted to the external auditor as outlined in the report, noting that the audited financial statements would be presented to Committee at a future date.

5. 2020/2021 Draft Abstract of Accounts - Strathclyde Concessionary Travel Scheme Joint Committee

[Click here to view the report](#)

There was submitted a report (issued) of 19 May 2021 by the Assistant Chief Executive providing the Committee with the draft abstract of accounts for financial year ending 31 March 2021 for the Strathclyde Concessionary Travel Scheme Joint Committee and seeking the Committee's agreement to submit the accounts to the External Auditor by 30 June 2021.

4 June 2021

After having heard from Mrs Davidson, the Committee:

- (i) noted the draft abstract of accounts for the Strathclyde Concessionary Travel Scheme Joint Committee for the financial year 2020/21; and
- (ii) agreed that these should be submitted to the External Auditor no later than 30 June 2021, noting that audited financial statements would be presented to the Committee and the Joint Committee at a future date.

6. Corporate risk register update

[Click here to view the report](#)

There was submitted a report (issued) dated 18 May 2021 by the Assistant Chief Executive updating the committee on the Corporate Risk Register and mitigations to minimise risk.

After hearing from Mrs Davidson and Mr Devlin, the Committee noted the contents of this report and the updated Corporate Risk Register.

7. Regularity audit of procurement arrangements during the pandemic

[Click here to view the report](#)

There was submitted a report (issued) dated 18 May 2021 by the Assistant Chief Executive advising the Committee on the findings a regularity audit of procurement arrangements during the pandemic. This engagement was included in the annual Internal Audit plan for 2020/2021.

After discussion and having heard Mr McNicol in answer to members' questions, the Committee noted the contents of the report.

8 Contract audit of digital network security services

[Click here to view the report](#)

There was submitted and noted a report (issued) of 18 May 2021 by the Assistant Chief Executive advising the Committee on the findings of a contract audit of digital network security services. This engagement was included in the annual Internal Audit plan for 2020/2021.

After consideration, the Committee noted the contents of the report and agreed that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendations to a meeting in approximately six months.

9. National Fraud Initiative (NFI) outcomes 2020/2021

[Click here to view the report](#)

There was submitted a report (issued) dated 18 May 2021 by the Assistant Chief Executive advising the Committee on the outcomes of the National Fraud Initiative (NFI) 2020/2021 exercise. This engagement was included in the annual Internal Audit plan for 2020/2021.

After consideration, the Committee noted the contents of the report and the ongoing work by the Partnership to prevent, detect, investigate and report fraud.

10. Annual Internal Audit opinion and report 2020/2021

[Click here to view the report](#)

There was submitted and noted a report (issued) dated 18 May 2021 by the Assistant Chief Executive asking the Committee to note the annual Internal Audit opinion and report for 2020/2021.

4 June 2021

After hearing from Mrs Davidson and Mr McNicol in answer to members' questions, specifically related to what further action management could implement to further promote the importance of first line of defence controls, the Committee

- (i) noted the contents of the report; and
- (ii) requested that a briefing note on whether, and if appropriate, what further actions could be implemented to promote the importance of first line defenses be provided to a future committee.

11. Regularity audit of Subway annual stock count

[Click here to view the report](#)

There was submitted a report (issued) dated 18 May 2021 by the Assistant Chief Executive advising the Committee on the findings of a regularity audit of Subway annual stock count. This engagement was included in the annual Internal Audit plan for 2021/2022.

After hearing from Mrs Davidson and Mr McNicol in answer to members' questions and clarifying the range of stock, the Committee noted the contents of the report.

12 Regularity audit of bus infrastructure annual stock count

[Click here to view the report](#)

There was submitted a report (issued) dated 18 May 2021 by the Assistant Chief Executive advising the Committee on the findings of a regularity audit of bus infrastructure annual stock count. This engagement was included in the annual Internal Audit plan for 2021/2022

After hearing from Mr McNicol, Mr Wylie and Mr Paul in answer to members' questions, the Committee noted the contents of the report.

13 Audit Scotland report: 'Local government in Scotland overview 2021'

[Click here to view the report](#)

There was submitted a report (issued) dated 27 May 2021 by the Assistant Chief Executive advising the Committee on the issue of an Audit Scotland report titled 'Local government in Scotland overview 2021' and outline SPT's response to the key messages contained therein.

After consideration, the Committee noted the contents of the report and the Audit Scotland report titled 'Local government in Scotland overview 2021'.

14 Audit & Standards committee annual report 2020/2021

[Click here to view the report](#)

There was submitted and noted a report (issued) of 18 May 2021 by the Assistant Chief Executive providing an annual report on the work of the Audit and Standards Committee in 2020/2021 and recommending, if appropriate, that the Report should be considered by the Partnership at the meeting on 18 June 2021.

Following consideration, the Committee:

- (i) noted the Audit and Standards committee annual report 2020/2021; and
 - (ii) commended this report to the next Partnership meeting of 18 June 2021.
-

4 June 2021

15 Public reporting complaints statistics – Quarter 4 2020/2021

[Click here to view the report](#)

There was submitted and noted a report (issued) of 18 May 2021 by the Assistant Chief Executive providing the Committee with the complaints statistics for Quarter 4 of 2020/2021, noting that the detail was also presented to the Operations committee at its meeting of 30 April 2021.

Following consideration, the Committee noted the level of complaints received, in the context of the volume of service provided.

16 Members and Directors Expenses 2021/2022

[Click here to view the report](#)

There was submitted and noted a report (issued) of 19 May 2021 by the Assistant Chief Executive advising the Committee of members and directors expenses to 8 May 2021.

Following consideration, the Committee noted the details of members and directors expenses to 8 May 2021.

Chair's Closing Remarks

The Chair thanked Mr Davidson for his contribution to the work of the Audit and Standards Committee, noting that his term as a Board member of SPT comes to an end in June 2021 and wishing him well and every success in his future roles.
