



## **Strathclyde Partnership for Transport**

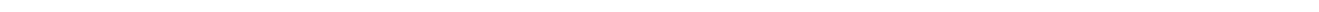
### **Minute of the Audit & Standards Committee**

**6 September 2024**

held in person at 131 St Vincent Street and via Video Conference

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**Minute of the meeting of Strathclyde Partnership for Transport's Audit & Standards Committee held at 131 St Vincent Street and via Video Conference\* on 6 September 2024**

- Present** Councillors Donald Reid\* (Chair), Alex Allison\*, Gordon Blair\*, Christy Mearns, Duncan Townson\* (from Agenda Item 6) and appointed member Ed McGrachan
- Attending** Valerie Davidson, Chief Executive/Partnership Secretary; Lesley Aird, Director of Finance & Corporate Support; Stuart Paul\*, Head of Finance; Iain McNicol, Audit & Assurance Manager; David Jamieson and Clark Midgley of Audit Scotland

The Partnership agreed at its meeting of 12 March 2021, following consideration of Standing Order No 14, for the recording of Committee and Partnership meetings.

**1. Apologies**

Apologies were submitted from Councillor William Lennox (connectivity issues) and appointed member Jenna Dickson.

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

The Committee noted there were no declarations of interest.

**3. Minute of previous meeting**

[Click here to view the minute](#)

The minute of the meeting of 14 June 2024, having been considered and agreed at the Partnership meeting of 28 June 2024 as a correct record, was duly noted.

**4. SPT Annual Audit Report 2023/2024**

[Click here to view the report](#)

There was submitted a report (issued) of 15 August 2024 by the Director of Finance & Corporate Support providing the Committee, as those charged with governance, with the final audit report from Audit Scotland, Strathclyde Partnership for Transport (SPT's) external auditor, following the final year audit of SPT's accounts and financial arrangements for 2023/2024.

After hearing from Mr Jamieson, Mrs Davidson and Mrs Aird in response to members' questions, the Committee noted the details of the covering letter and the 2023/2024 Annual Audit Report for SPT and expressed thanks to Audit Scotland.

**5. Strathclyde Partnership for Transport Audited Annual Accounts 2023/2024**

[Click here to view the report](#)

There was submitted a report (issued) of 16 August 2024 by the Director of Finance and Corporate Support providing the Committee with the audited annual accounts for financial year ending 31 March 2024 for Strathclyde Partnership for Transport (SPT) for final scrutiny prior to their submission to the Partnership for approval on 20 September 2024.

After hearing from Mrs Aird and noting the governance arrangements in place, the Committee:

- (i) considered the annual accounts for SPT for the financial year 2023/2024; and
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- (ii) agreed that these should be submitted to the Partnership for approval on 20 September 2024.

## **6. SCTSJC Annual Audit Report 2023/2024**

[Click here to view the report](#)

There was submitted a report (issued) of 15 August 2024 by the Director of Finance & Corporate Support providing the Committee, as those charged with governance, with the final audit report from Audit Scotland, Strathclyde Concessionary Travel Scheme Joint Committee's (SCTSJC's) external auditor, following the final year audit of SCTSJC's accounts and financial arrangements for 2023/2024.

After hearing from Mr Jamieson and Mrs Davidson in response to members' questions, the Committee noted the details of the covering letter and the 2023/2024 Annual Audit Report for SCTSJC.

## **7. Strathclyde Concessionary Travel Scheme Joint Committee Audited Annual Accounts 2023/2024**

[Click here to view the report](#)

There was submitted a report (issued) of 19 August 2024 by the Director of Finance and Corporate Support providing the Committee with the audited annual accounts for financial year ending 31 March 2024 for Strathclyde Concessionary Travel Scheme Joint Committee (SCTSJC) for final scrutiny prior to their submission to the SCTSJC for approval on 20 September 2024.

After hearing from Mrs Aird, and noting the governance arrangements in place, the Committee:

- (i) considered the annual accounts for SCTSJC for the financial year 2023/2024; and
- (ii) agreed that these should be submitted to the SCTSJC for approval on 20 September 2024.

## **8. Risk Management Strategy Update**

[Click here to view the report](#)

There was submitted a report (issued) of 12 August 2024 by the Chief Executive asking the Committee to approve the updated Risk Management Strategy.

After hearing from Mr McNicol, the Committee approved the updated Risk Management Strategy.

## **9. Corporate Risk Register Update**

[Click here to view the report](#)

There was submitted a report (issued) of 15 August 2024 by the Chief Executive updating the Committee on the Corporate Risk Register and mitigations to minimise risk.

After hearing from Mr McNicol and Mrs Davidson in response to members' questions, particularly relating to the alignment of risks arising from policy objectives and the work needed to achieve these objectives, the Committee noted the report and the updated Corporate Risk Register.

## **10. Regularity Audit of CCTV Policy**

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[Click here to view the report](#)

There was submitted a report (issued) of 1 August 2024 by the Chief Executive advising the Committee on the findings of a regularity audit of CCTV which was included in the annual internal Audit plan for 2024/2025.

After hearing from Mr McNicol, the Committee noted the contents of the report and agreed that a follow-up report on implementation of recommendations be submitted to a future meeting.

#### **11. Regularity Audit of Health & Safety reporting**

[Click here to view the report](#)

There was submitted a report (issued) of 1 August 2024 by the Chief Executive advising the Committee on the findings of a regularity audit of Health & Safety reporting which was included within the annual Internal Audit Plan 2024/2025.

After hearing from Mr McNicol, the Committee noted the contents of the report and agreed that a follow-up report on implementation of recommendations be submitted to a future meeting.

#### **12. Audit Scotland Briefing: National Fraud Initiative in Scotland 2024**

[Click here to view the report](#)

There was submitted a report (issued) of 15 August 2024 by the Chief Executive advising the Committee of an Audit Scotland report titled “National Fraud Initiative in Scotland 2024” and providing a position statement on the work completed to date to support the Partnership’s participation in the 2024/2025 National Fraud Initiative exercise.

After hearing from Mr McNicol, the Committee:

- (i) noted the contents of the report and the Audit Scotland report titled ‘*National Fraud Initiative in Scotland 2024*’; and
- (ii) noted that the Partnership’s participation in NFI is a key commitment to the prevention, detection, investigation and reporting of fraud and corruption as set out on the Counter Fraud Strategy.

#### **13. Members and Directors Expenses 2024/2025**

[Click here to view the report](#)

There was submitted a report (issued) of 16 August 2024 by the Director of Finance and Corporate Support advising the Committee of members’ and directors’ expenses to 27 July 2024.

After hearing from Mrs Aird, the Committee noted the details of members’ and directors’ expenses to 27 July 2024.

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