

Strathclyde Partnership for Transport

Minute of the Audit & Standards Committee

13 June 2025

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

Contact:

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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 13 June 2025

- Present** Councillors Donald Reid (Chair), Alex Allison, Neal Ingram*, Lawrence O'Neill* and appointed members Jenna Dickson*, Ed McGrachan and Andrew Walters* (connectivity issues)
- Attending** Valerie Davidson, Chief Executive; Iain McNicol, Audit & Assurance Manager, Stuart Paul, Head of Finance, Amy Bryceland, Clerk/Solicitor and Fiona Mitchell Knight 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 Appointed Member Moray Macdonald and Councillors Christy Mearns, Malcolm Mitchell and Duncan Townson.

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

Jenna Dickson declared an interest citing her employment with Scotrail Holdings Ltd.

3. Minute of previous meeting

[Click here to view the minute](#)

The minute of the meeting of 21 February 2025, having been considered and agreed at the Partnership meeting of 14 March 2025 as a correct record, was duly noted.

4. 2024/2025 Draft Abstract of Accounts – Strathclyde Partnership for Transport

[Click here to view the report](#)

There was submitted a report (issued) of 21 May 2025 by the Director of Finance & Corporate Support providing the Committee with the draft Abstract of Accounts for the financial year ending 31 March 2025 and seeking the Committee's agreement to submit the accounts to the External Auditor by 30 June 2025.

After hearing from Mr Paul in response to members questions specifically relating to the recording of Buchanan Bus Station within SPT's account, the Committee noted the contents of the report and agreed to the submission of these accounts to the External Auditor.

5. 2024/2025 Draft Abstract of Accounts – Strathclyde Concessionary Travel Scheme Joint Committee

[Click here to view the report](#)

There was submitted a report (issued) of 21 May 2025 by the Director of Finance & Corporate Support providing the Committee with the draft Abstract of Accounts for the financial year ending 31 March 2025 for Strathclyde Concessionary Travel Scheme Joint Committee (SCTJC) and seeking the Committee's agreement to submit the accounts to the External Auditor by 30 June 2025.

After hearing from Mr Paul in response to members questions, specifically relating to the draw on reserves and the monitoring of the Scheme given changes to Scotrail fares and the potential for changes to usage as a result of the reduced fares, the Committee noted the contents of the report and agreed the submission of these accounts to the External Auditor.

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6. Corporate Risk Register update

[Click here to view the report](#)

There was a report (issued) of 14 May 2025 by the Chief Executive updating the Committee on the Corporate Risk Register and mitigations in place to minimise risk.

After hearing from Mr McNicol, the Committee noted the contents of the report.

7. External quality assessment of the Internal Audit function – summary report

[Click here to view the report](#)

There was submitted a report of 12 May 2025 by the Chief Executive advising the Committee of the External Quality Assessment (EQA) of the Internal Audit function undertaken by Azets, the appointed external assessor.

After hearing from Mr McNicol and Mrs Davidson (in absence of a representative from Azets to speak on their report), in response to members questions specifically relating to recommendations contained in the report and subsequent SPT actions, the Committee noted the contents of the report and congratulated the Audit team on the strong peer review opinion contained within the report.

8. Regularity audit of Subway station office administration

[Click here to view the report](#)

There was submitted a report (issued) of 28 April 2025 by the Chief Executive advising the Committee on the findings of a regularity audit of Subway station office administration.

After hearing from Mr McNicol in response to members questions, specifically relating to SPT protocols in the event of electronic systems fail, the Committee noted the contents of the report.

9. National Fraud Initiative (NFI) outcomes 2024/2025

[Click here to view the report](#)

There was a report (issued) of 28 April 2025 by the Chief Executive advising the Committee on the outcomes of the National Fraud Initiative (NFI) 2024/2025 exercise.

After hearing from Mr McNicol, the Committee noted the contents of the report and that no instances of fraud or error had been identified from the 609 matches.

10. Engagement follow-up performance December 2024 to March 2025

[Click here to view the report](#)

There was submitted a report (issued) of 28 April 2025 by the Chief Executive advising the Committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between December 2024 and March 2025.

After hearing from Mr McNicol, the Committee noted the contents of the report.

11. Internal Audit opinion and report 2024/2025

[Click here to view the report](#)

There was submitted a report (issued) of 8 May 2025 by the Chief Executive requesting the Committee note the annual Internal Audit opinion and report for 2024/2025.

After hearing from Mr McNicol the Committee noted the contents of the report.

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12. Regularity audit of Subway stock count

[Click here to view the report](#)

There was submitted a report (issued) of 28 April 2025 by the Chief Executive advising the Committee on the findings of a regularity audit of Subway stock count, included in the annual Internal Audit plan for 2025/2026.

After hearing from Mr McNicol and Mr Paul in response to members questions, specifically relating to how the disposal of stock items is recorded within SPT's account and how monies from assets sold are recorded, the Committee noted the contents of the report.

13. Regularity audit of bus infrastructure stock count

[Click here to view the report](#)

There was submitted a report (issued) of 28 April 2025 by the Chief Executive advising the Committee on the findings of a regularity audit of bus infrastructure stock count.

After hearing from Mr McNicol, the Committee noted the contents of the report.

14. Audit and Standards Committee annual report 2024/2025

[Click here to view the report](#)

There was a paper (Issued) of 28 April 2025 by the Chief Executive providing an annual report on the work of the Audit and Standards Committee during 2024/2025 and recommending, if appropriate, that the report be commended to the Partnership for noting at the meeting on 27 June 2025.

After hearing from the Committee Chair, the Committee noted the contents of the report.

15. Members and Directors Expenses 2025/2026

[Click here to view the report](#)

There was submitted a report (issued) of 27 May 2025 by the Director of Finance & Corporate Support advising the Committee of members and directors' expenses incurred to 3 May 2025.

After hearing from Mr Paul, the Committee noted the details of members' and directors' expenses as at 3 May 2025.

16. Contracts Awarded over £50,000

[Click here to view the report](#)

There was submitted a report (issued) of 19 May 2025 by the Director of Finance & Corporate Support notifying the Committee of all contracts awarded over £50,000 in value, which were awarded during Quarter 1, January 2025 to 31 March 2025.

After hearing from Mr Paul, the Committee noted the contents of the report.

17. Audit Scotland report: Sustainable Transport

[Click here to view the report](#)

There was submitted a report (issued) of 28 April 2025 by the Chief Executive advising the Committee on the issue of an Audit Scotland report titled 'Sustainable Transport' and outlining the key messages and implications for SPT contained therein.

After hearing from Mr McNicol, the Committee noted the contents of the report.

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18. Audit Scotland Briefing: Local Government Budgets 2025/26

[Click here to view the report](#)

There was submitted a report of 27 May 2025 by the Chief Executive advising the Committee on the issue of an Audit Scotland briefing titled '*Local Government budgets 2025/26*' and outlining the key messages and implications for SPT contained therein.

After hearing from Mr McNicol, the Committee noted the contents of the report.