

Committee minute



## **Strathclyde Partnership for Transport**

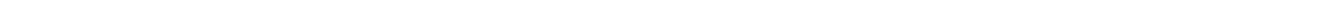
### **Minute of the Audit & Standards Committee**

**19 February 2021**

held by video conference

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## Minute of the meeting of Strathclyde Partnership for Transport's Audit and Standards Committee held by video conference at 1pm on 19 February 2021

**Present** Councillors Marie McGurk (Chair), Richard Bell, Colin Cameron, Ian Cochrane, Maureen Devlin, Marie McNair, David Shearer and appointed members Brian Davidson and Ann Faulds.

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

### 1. Apologies

Apologies were received from appointed member Jim McNally.

### 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 27 November 2020, having been considered at the Partnership meeting of 11 December 2020, was submitted and approved as a correct record.

Mr McNicol updated the members on matters arising from the Minute and the Committee noted the supplementary information appended as requested.

### 4. External Audit Plan 2020/21

[Click here to view the report](#)

There was submitted a report (issued) of 4 February 2021 by the Assistant Chief Executive advising the Committee of the External Audit Plan for 2020/21 from Azets, SPT's external auditors.

After significant discussion and hearing from Mr Devlin and Ms Jones of Azets in response to members' questions, the Committee noted the details of the External Audit Plan for 2020/21, and thanked Mr Wylie and the SPT Finance team for their continued efforts in maintaining SPT's financial governance while working from home.

### 5. Corporate Risk Register update

[Click here to view the report](#)

There was submitted a report (issued) of 27 January 2021 by the Assistant Chief Executive appending the current Corporate Risk Register, and advising members that since the last Audit and Standards Committee meeting, the following amendments/updates have been made:

SPT 11: Current economic conditions adversely impact on SPT's operational income and return on cash reserves: close attention continues to be given to this risk from reports presented to the Strategy & Programmes committee;

SPT 20: Continual network reviews/service withdrawals by commercial operators in bus market: close attention continues to be given to this risk from reports presented to the Operations committee;

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- SPT 26: EU (withdrawal) Act 2018 – Brexit implications: while the transition period has concluded, close attention continues to be given to this risk from Scottish and UK government information provision;
- SPT 28: Impact of climate change: assessment of the Scottish Governments recent consultation document is being undertaken and close attention continues to be given to this risk. Reports will be presented to the Strategy & Programmes committee; and
- SPT 29: Impact of coronavirus (Covid-19): close attention continues to be given to this risk and all guidance and updates provided by the respective governments. Consideration given to minimising the impact on individuals (customers and staff) as well as the wellbeing of the organisation.

**Note:** Covid-secure workplace risk assessments have been completed and return to work risk assessments for all individual office based staff have been undertaken in accordance with Scottish government guidelines.

After having heard from Mrs Davidson and Mr McNicol in response to members' questions, the Committee noted the contents of the report and the Corporate Risk Register as at January 2021.

## 6. Assurance framework update

[Click here to view the report](#)

There was submitted a report (issued) dated 27 January 2021 by the Assistant Chief Executive providing the Committee with an update report on the assurance framework within SPT from internal and external sources, and recommend that the Committee notes the current position.

After hearing from Mr McNicol, the Committee noted the contents of the report and the assurance framework map as at January 2021.

## 7. Local Code of Corporate Governance update

[Click here to view the report](#)

There was submitted a report (issued) dated 27 January 2021 by the Assistant Chief Executive updating the Committee on the arrangements for the review and completion of the Annual Governance Statement for 2020/2021, and the Local Code of Corporate Governance used to inform this statement.

After discussion and having heard Mr McNicol and Mrs Davidson, the Committee noted the arrangements for the review and completion of the Annual Governance Statement for 2020/2021, and the summary of documents to support the Local Code of Corporate Governance with an action plan for 2021/2022 at Appendix 1 of the report.

## 8 Cyber Resilience Framework update

[Click here to view the report](#)

There was submitted and noted a report (issued) of 26 January 2021 by the Assistant Chief Executive updating the Committee on the progress of implementation of the Scottish Public Sector Cyber Resilience Framework.

After consideration and having heard Mr Wylie and Mrs Davidson in response to members' questions, the Committee:

- (i) noted the contents of this report;
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- (ii) noted the update on progress to meet the Cyber Resilience Framework requirements;
- (iii) agreed that the Director of Finance presents a further update report on the Cyber Resilience Framework in August 2021; and
- (iv) noted that future reporting will be take account of the precautionary principle relative to security matters.

#### **9. Audit Scotland report: Digital progress in local government**

[Click here to view the report](#)

There was submitted a report (issued) dated 26 January 2021 by the Assistant Chief Executive advising the Committee of the issue of an Audit Scotland report titled 'Digital progress in local government'

After hearing from Mr Wylie, the Committee noted the contents of this report and the Audit Scotland report titled 'Digital progress in local government', and that further improvement actions will be incorporated within the Digital strategy and delivery plans.

#### **10. Regularity audit of the General Data Protection Regulations arrangements**

[Click here to view the report](#)

There was submitted and noted a report (issued) dated 27 January 2021 by the Assistant Chief Executive providing the Committee with the findings of a regularity audit of the General Data Protection Regulations processed within SPT. Members agreed, at the committee meeting of 12 June 2020, to amend the Internal Audit plan for 2020/2021 to include this engagement.

After consideration and hearing from Mr McNicol and Mrs Davidson, the Committee noted the contents of the report, including the recommendation of seven action points, and agreed that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendations to a future meeting.

#### **11. Regularity audit of Equalities reporting**

[Click here to view the report](#)

There was submitted a report (issued) dated 27 January 2021 by the Assistant Chief Executive providing the Committee with the findings of a regularity audit of Equalities Outcome reporting. This engagement is 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 future meeting.

#### **12 Regularity audit of the administration of smartcards**

[Click here to view the report](#)

There was submitted a report (issued) dated 27 January 2021 by the Assistant Chief Executive providing the Committee with the findings of a regularity audit of the administration of smartcards. This engagement is included in the annual Internal Audit plan for 2020/2021.

After consideration and having heard Mr McNicol and Mr Wylie in answer to members' questions, 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 future meeting.

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**13 Regularity audit of bus station facilities administration**

[Click here to view the report](#)

There was submitted a report (issued) dated 27 January 2021 by the Assistant Chief Executive providing the Committee with the findings of a regularity audit of bus station facilities administration. This engagement is included in the annual Internal Audit plan for 2020/2021.

After consideration, the Committee noted the content of the report.

**14 Subway infrastructure and maintenance overtime administration: controls report**

[Click here to view the report](#)

There was submitted and noted a report (issued) of 27 January 2021 by the Assistant Chief Executive providing the Committee with the findings of a controls report on Subway infrastructure and maintenance overtime administration. This engagement was requested by the Director of Subway.

Following discussion and having heard from Mr McNicol, Mrs Davidson and Mr Wylie in answer to members' questions, the Committee noted the contents of this report, and agreed that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendations to a future meeting.

**15 Engagement follow-up performance December 2020 to January 2021**

[Click here to view the report](#)

There was submitted and noted a report (issued) of 27 January 2021 by the Assistant Chief Executive advising the Committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between December 2020 and January 2021. Planned resource is included in the annual Internal Audit plan for 2020/2021 for this.

After consideration, the Committee noted the contents of this report and the implementation rate of the recommendations from assurance engagements previously reported to the committee.

**16 Internal Audit plan 2021/2022**

[Click here to view the report](#)

There was submitted and noted a report (issued) of 1 February 2021 by the Assistant Chief Executive seeking Committee approval for the Internal Audit plan 2021/2022, noting that given the current ongoing public health restrictions and changes to working arrangements may require the plan to be amended throughout the plan period.

Following consideration and having heard from Mr McNicol and Mrs Davidson in answer to members' questions, the Committee approved the Internal Audit plan for 2021/2022, noting that should changes be necessary these will be reported to the Audit & Standards Committee.

**17 Audit and Standards Committee work plan 2021/2022**

[Click here to view the report](#)

There was submitted and noted a report (issued) of 27 January 2021 by the Assistant Chief Executive providing the Committee with a provisional work plan for the 2021/2022 financial year.

Following consideration and hearing from Mrs Davidson in answer to members' questions, the Committee noted the contents of this report and the work plan for 2021/2022.

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**18 Audit Scotland report: Local government in Scotland – Financial overview 2019/20**

[Click here to view the report](#)

There was submitted and noted a report (issued) of 26 January 2021 by the Assistant Chief Executive advising the Committee of the issue of an Audit Scotland report titled 'Local government in Scotland – Financial overview 2019/20'.

Following consideration, the Committee noted the contents of the report and the Audit Scotland report titled '*Local government in Scotland – Financial overview 2019/20*'.

**19 Audit Scotland report: Covid-19: What it means for public audit in Scotland update**

[Click here to view the report](#)

There was submitted and noted a report (issued) of 26 January 2021 by the Assistant Chief Executive advising the Committee on the issue of an Audit Scotland report titled 'Covid-19: What it means for public audit in Scotland'.

Following consideration, the Committee noted the contents of this report and the Audit Scotland report titled 'Covid-19: What it means for public audit in Scotland update' and the implications for SPT.

**20 Public reporting complaints statistics – Quarter 3 2020/2021**

[Click here to view the report](#)

There was submitted and noted a report (issued) of 29 January 2021 by the Assistant Chief Executive providing the Committee with the complaints statistics for Quarter 3 of 2020/2021, noting that the detail was also presented to the Operations Committee at its meeting of 29 January 2021.

Following consideration and having heard from Mrs Davidson, the Committee noted the level of complaints received, in the context of the volume of service provided, and the revisions to be implemented with effect from the 1 April 2021.

**21 Members and Directors Expenses 2020/21**

[Click here to view the report](#)

There was submitted and noted a report (issued) of 1 February 2021 by the Assistant Chief Executive advising the Committee of members and directors expenses to 16 January 2021.

Following consideration and having heard from Mrs Davidson regarding the materiality of accrued expenses shown from one financial year to the next, the Committee noted the details of members and directors' expenses to 16 January 2021.

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