

Strathclyde Partnership for Transport

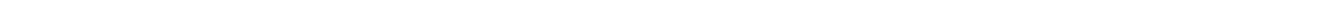
Minute of the Audit & Standards Committee

9 June 2023

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 and Standards Committee held in person at 131 St Vincent Street and via Video Conference* on 9 June 2023

Present Councillors Donald Reid (Chair), Alex Allison, Graham Hardie* (Substitute), William Lennox*, Christy Mearns, Lawrence O'Neill* and appointed members Ed McGrachan and Andrew Walters.

Attending Valerie Davidson, Chief Executive; Neil Wylie, Director of Finance & Corporate Support; Iain McNicol, Audit & Assurance Manager; Stuart Paul, Chief Accountant; Jim Griffin, Senior Solicitor and Jack Kerr 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, and that such recordings would be made available together with the minute of meetings.

1. Apologies

Apologies were received from Councillors Malcolm Mitchell, William Sinclair and Duncan Townson.

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 17 February 2023, having been considered and approved at the Partnership meeting on 17 March 2023 as a correct record, was duly noted.

4. 2022/2023 Draft Abstract of Accounts – Strathclyde Partnership for Transport

[Click here to view the report](#)

There was submitted a report of 22 May 2023 (issued) by the Director of Finance & Corporate Support providing the Committee with the draft abstract of accounts for financial year ending 31 March 2023 for SPT and seeking the Committee's agreement to submit the accounts to the External Auditor by 30 June 2023.

After hearing from Mr Wylie with regard to a late UK-wide change affecting the accounting entries relative to pension asset and liabilities, the Committee agreed the accounts to be submitted to the External Auditor by 30 June 2023 and thanked all of the Finance team for their efforts over the last financial year.

5. 2022/2023 Draft Abstract of Accounts – Strathclyde Concessionary Travel Scheme Joint Committee

[Click here to view the report](#)

There was submitted a report of 22 May 2023 (issued) by the Director of Finance & Corporate Support providing the Committee with the draft abstract of accounts for financial year ending 31 March 2023 for the Strathclyde Concessionary Travel Scheme Joint Committee (SCTJC) and seeking the Committee's agreement to submit the accounts to the External Auditor by 30 June 2023.

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After hearing from Mr Paul and Mr Kerr in response to members' questions, specifically regarding financial sustainability of the Scheme, the Committee agreed for the accounts to be submitted to the External Auditor by 30 June 2023.

6. Corporate Risk Register update

[Click here to view the report](#)

There was submitted a report (issued) of 16 May 2023 by the Chief Executive updating the Committee with on the Corporate Risk Register and mitigations to minimise risk.

After hearing from Mr McNicol and Mrs Davidson in response to members' questions, specifically concerning Glasgow's Low Emission Zone (LEZ) and its impact on public transport vehicles, the Committee noted the contents of the report and the updated Corporate Risk Register.

7. Regularity audit of Subway station office administration

[Click here to view the report](#)

There was submitted a report (issued) of 17 April 2023 by the Chief Executive advising the Committee on the findings of a regularity audit of Subway station office administration.

After hearing from Mr McNicol, Mrs Davidson and Mr Wylie in response to members' questions, noting the change in balance between cash and non-cash transactions, the Committee noted the report.

8. National Fraud Initiative (NFI) outcomes 2022/2023

[Click here to view the report](#)

There was submitted a report (issued) of 2 May 2023 by the Chief Executive advising the Committee on the outcomes of the National Fraud Initiative (NFI) 2022/2023 exercise.

After hearing from Mr McNicol, the Committee noted the contents of the report and the ongoing work by to prevent, detect, investigate and report fraud.

9. Regularity audit of Subway (Modernisation) MSA payments

[Click here to view the report](#)

There was submitted a report (issued) of 11 May 2023 by the Chief Executive advising the Committee on the findings of a regularity audit of the Subway (Modernisation) Manufacture and Supply Agreement (MSA) contract payments.

After hearing from Mr McNicol in response to members' questions, the Committee noted the contents of the report.

10. Engagement follow-up performance December 2022 to March 2023

[Click here to view the report](#)

There was submitted a report (issued) of 11 May 2023 by the Chief Executive advising the Committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between December 2022 and March 2023.

After hearing from Mr McNicol, the Committee noted the contents of the report and the implementation rate of the recommendations from assurance engagements previously reported to the Committee.

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11. Internal Audit opinion and report 2022/2023

[Click here to view the report](#)

There was submitted a report (issued) of 10 May 2023 by the Chief Executive asking the Committee to note the annual Internal Audit opinion and report for 2022/2023.

After hearing from Mr McNicol in response to members' questions, the Committee noted the contents of the report and the Internal Audit opinion and report for 2022/2023.

12. Regularity audit of Subway stock count

[Click here to view the report](#)

There was submitted a report (issued) of 15 May 2023 by the Chief Executive advising the Committee on the findings of a regularity audit of Subway stock count.

After hearing from Mr McNicol, the Committee noted the contents of the report and agreed that the Audit & Assurance Manager submit a follow-up report on the implementation of the recommendation to a meeting in approximately six months.

13. Regularity audit of bus infrastructure stock count

[Click here to view the report](#)

There was submitted a report (issued) of 15 May 2023 by the Chief Executive advising the Committee on the findings of a regularity audit of bus infrastructure stock count.

After hearing from Mr McNicol and Mrs Davidson in response to members' questions, specifically relating to the availability of SPT's Real Time Passenger Information (RTPI) system, the Committee noted the contents of the report and that consideration would be given to a future review of the RTPI system.

14. Audit Scotland report: Local Government in Scotland overview 2023

[Click here to view the report](#)

There was submitted a report (issued) of 17 May 2023 by the Chief Executive advising the Committee on the issue of an Audit Scotland report titled 'Local Government in Scotland overview 2023' and outlining the key messages and implications for SPT contained therein.

After hearing from Mr McNicol and Mrs Davidson in response to members' questions, the Committee noted the contents of the report, the Audit Scotland report titled 'Local Government in Scotland overview 2023' and SPT's response to the recommendations made therein.

In addition, the Committee heard Mrs Davidson respond to questions relating to bus powers and future strategy which had been discussed at the Strategy & Programmes Committee earlier.

15. Audit and Standards Committee annual report 2022/2023

[Click here to view the report](#)

There was submitted a report (issued) of 31 March 2023 by the Chief Executive providing an annual report on the work of the Audit & Standards Committee.

The Audit & Standards Committee Chair highlighted this was a report by the Committee and allowed for members to ask for review/consideration of any matters.

After hearing from Mr McNicol, the Committee:

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- (i) noted the Audit and Standards committee annual report 2022/2023; and
- (ii) recommended this report to the next Partnership meeting on 23 June 2023.

16. Members and Directors Expenses 2023/2024

[Click here to view the report](#)

There was submitted a report (issued) of 11 May 2023 by the Director of Finance & Corporate Support advising the Committee of members and directors expenses to 6 May 2023.

After hearing from Mr Paul, the Committee noted the details of members and directors expenses to 6 May 2023.
