

Strathclyde Partnership for Transport

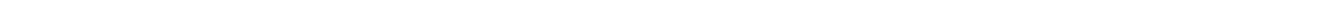
Minute of the Audit & Standards Committee

9 September 2022

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 and Standards Committee held in person at 131 St Vincent Street and via Video Conference on 9 September 2022

Present	Councillors Donald Reid (Chair), Craig Edward, William Lennox, Christy Mearns, Malcolm Mitchell, William Sinclair and appointed member Ed McGrachan
Attending	Neil Wylie, Director of Finance & Corporate Support; Iain McNicol, Audit & Assurance Manager; Stuart Paul, Chief Accountant and Gary Devlin of Azets (External Auditors)

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.

Opening Remarks

The Audit & Standards Committee Chair requested and the Committee agreed that an upstanding minute's silence be observed for Her Majesty Queen Elizabeth II and for former Glasgow Labour Leader and Councillor Malcolm Cuning.

1. Apologies

Apologies were received from Councillors Alex Allison and Duncan Townson and appointed members Jenna Dickson and Andrew Walters.

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 18 February 2022, having been considered and approved at the Partnership meeting on 18 March 2022 as a correct record, was duly noted.

4. Strathclyde Partnership for Transport Annual Accounts 2021/2022

[Click here to view the report](#)

There was submitted a report of 2 September 2022 by the Director of Finance & Corporate Support providing the Committee with the audited annual accounts for financial year ending 31 March 2022 for Strathclyde Partnership for Transport (SPT) for final scrutiny prior to the submission to the Partnership for approval on 30 September 2022.

After hearing from Mr Wylie and Mr Devlin in response to members' questions, the Committee:

- (i) considered the annual accounts for SPT for the financial year 2021/22; and
- (ii) agreed that these should be submitted to the Partnership for approval on 30 September 2022.

5. 2021/2022 Strathclyde for Partnership for Transport Annual Audit Report to those charged with Governance

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[Click here to view the report](#)

There was submitted a report (issued) of 2 September 2022 by the Director of Finance & Corporate Support providing the Committee, as those charged with governance, with the final audit report from Azets, SPT's external auditor, following the final year audit of SPT's accounts and financial arrangements for 2021/2022.

After hearing from Mr Wylie, Mr Devlin and Mr Paul in response to members' questions, the Committee noted the details of the 2021/2022 Annual Audit Report for SPT.

6. Strathclyde Concessionary Travel Scheme Joint Committee Annual Accounts 2021/2022

[Click here to view the report](#)

There was submitted a report (issued) of 25 August 2022 by the Director of Finance & Corporate Support providing the Committee with the audited annual accounts for financial year ending 31 March 2022 for the Strathclyde Concessionary Travel Scheme Joint Committee (SCTSJC) for final scrutiny prior to the submission to the SCTSJC for approval on 30 September 2022.

After hearing from Mr Paul, the Committee:

- (i) considered the annual accounts for SCTSJC for the financial year 2021/22; and
- (ii) agreed that these should be submitted to the SCTSJC for approval on 30 September 2022.

7. 2021/2022 SCTS Annual Audit Report to those charged with Governance

[Click here to view the report](#)

There was submitted a report (issued) of 25 August 2022 by the Director of Finance & Corporate Support providing the Committee, as those charged with governance, with the final audit report from Azets, SCTS's external auditor following the final year audit of SCTS's accounts and financial arrangements for 2021/2022.

After hearing from Mr Devlin, the Committee noted the details of the 2021/2022 Annual Audit Report for SCTS.

8. Internal Audit annual report and opinion 2021/2022

[Click here to view the report](#)

There was submitted a report (issued) of 22 August 2022 by the Chief Executive asking the Committee to note the annual Internal Audit opinion and report for 2021/2022.

After hearing from Mr McNicol and Mr Wylie in response to members' questions, the Committee noted the contents of this report and that the Internal Audit plan 2021/2022 has been completed.

9. Audit & Standards Committee workplan

[Click here to view the report](#)

There was submitted a report (issued) of 22 August 2022 by the Chief Executive providing the Committee with a provisional work plan for the 2022/2023 financial year.

After hearing from Mr McNicol, the Committee noted the contents of the report and the work plan for 2022/2023 and that a request had been raised at the recent Operations Committee

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that the report relating to school transport also be submitted to the Audit & Standards Committee.

10. Internal Audit plan 2022/2023

[Click here to view the report](#)

There was submitted and noted a report (issued) of 15 August 2022 by the Chief Executive seeking Committee approval for the Internal Audit plan 2022/2023.

After extensive discussion and hearing from Mr McNicol, Mr Wylie and Mr Devlin in response to members' questions, particularly in relation to measures SPT engages in to protect SPT systems against cyber fraud, the Committee approved the Internal Audit plan for 2022/2023.

11. Corporate risk register update

[Click here to view the report](#)

There was submitted a report (issued) of 29 August 2022 by the Chief Executive updating the Committee on the Corporate Risk Register and mitigations to minimise risk.

After hearing from Mr McNicol and Mr Wylie in response to members' questions, the Committee noted the contents of the report and the updated Corporate Risk Register.

12 Audit Scotland report: 'Local government in Scotland overview 2022'

[Click here to view the report](#)

There was submitted a report (issued) of 29 August 2022 by the Chief Executive advising the committee on the issue of an Audit Scotland report titled 'Local government in Scotland overview 2022' and outlining SPT's response to the key messages contained therein.

After hearing from Mr McNicol, the Committee noted the contents of the report and the Audit Scotland report titled 'Local government in Scotland overview 2022' and SPT's response to the recommendations made.

13 Audit Scotland report: 'Scotland's financial response to Covid-19'

[Click here to view the report](#)

There was submitted a report (issued) of 15 August 2022 by the Chief Executive advising the Committee on the issue of an Audit Scotland report titled 'Scotland's financial response to Covid-19' and outline the key messages and implications for SPT contained therein.

After hearing from Mr McNicol and Mr Wylie, the Committee noted the contents of the report and the Audit Scotland report titled 'Scotland's financial response to Covid-19'.

14 Audit Scotland report: 'Fraud and irregularity 2021/2022'

[Click here to view the report](#)

There was submitted a report (issued) of 15 August 2022 by the Chief Executive advising the Committee on the issue of an Audit Scotland report titled 'Fraud and irregularity 2021/2022' and outline SPT's response to the key messages and recommendation contained therein.

After hearing from Mr McNicol, the Committee noted the contents of the report and the Audit Scotland report titled 'Fraud and irregularity 2021/2022' and SPT's steps to mitigate against the risks identified.

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15 Audit Scotland report: National Fraud Initiative in Scotland 2022

[Click here to view the report](#)

There was submitted a report (issued) of 18 August 2022 by the Chief Executive advising the Committee on the issue of an Audit Scotland report titled 'National Fraud Initiative (NFI) in Scotland 2022' and providing a position statement on the work completed to date to support the Partnership's participation in the 2022/2023 NFI exercise.

After hearing from Mr McNicol, the Committee noted the contents of the report, the Audit Scotland report titled 'National Fraud Initiative in Scotland 2022' and the steps SPT has taken to date to support the next NFI exercise.

16 Appointment of auditor

[Click here to view the report](#)

There was submitted a report (issued) of 15 August 2022 by the Director of Finance & Corporate Support advising the Committee on the appointment of auditor for both Strathclyde Partnership for Transport and the Strathclyde Concessionary Travel Scheme Joint Committee for the financial years 2022/23 to 2026/27.

After hearing from Mr Wylie and Mr Devlin in response to members' questions, the Committee noted the appointment of Audit Scotland as auditor for the financial years 2022/23 to 2026/27 by the Accounts Commission for Scotland and the updated code of audit practice 2021.

17 Members and Directors Expenses 2021/2022

[Click here to view the report](#)

There was submitted a report (issued) of 25 August 2022 by the Director of Finance & Corporate Support advising the Committee of members and directors expenses to 2 July 2022.

After hearing from Mr Paul and Mr Wylie in response to members' questions, the Committee noted the details of members and directors expenses to 2 July 2022.
