

Strathclyde Partnership for Transport

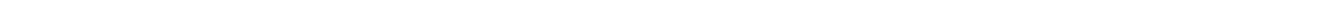
Minute of the Audit & Standards Committee

8 September 2023

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 8 September 2023

- Present** Councillors Donald Reid (Chair), William Lennox*, William Sinclair and appointed members Jenna Dickson*, 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; Amy Sullivan, Solicitor and Jack Kerr, David Jamieson 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, and that such recordings would be made available together with the minute of meetings.

1. Apologies

Apologies were received from Cllrs Alex Allison, Christy Mearns 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 9 June 2023, having been considered and approved at the Partnership meeting on 23 June 2023 as a correct record, was duly noted.

4. Audit Scotland report: Public audit in Scotland 2023-2028

[Click here to view the report](#)

There was submitted a report of 14 March 2023 (issued) by the Chief Executive advising the Committee on the issue of an Audit Scotland report titled 'Public audit in Scotland 2023-28' and outlining the purpose of public audit and how this will be delivered.

After hearing from Mr McNicol, the Committee noted the report and the Audit Scotland report titled 'Public audit in Scotland 2023-28'.

5. SPT Annual Report 2022/2023

[Click here to view the report](#)

There was submitted a report of 22 August 2023 (issued) 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 2022/2023.

After hearing from Ms Mitchell-Knight, Mr Jamieson, Mr Kerr, Mr Wylie and Mr Paul in response to members' questions, the Committee noted the details of the covering letter and the 2022/2023 Annual Audit Report for SPT.

6. Strathclyde Partnership for Transport Audited Annual Accounts 2022/2023

Strathclyde Partnership for Transport
Audit & Standards Committee

8 September 2023

[Click here to view the report](#)

There was submitted a report (issued) of 21 August 2023 by the Director of Finance & Corporate Support providing the Committee with the audited annual accounts for financial year ending 31 March 2023 for Strathclyde Partnership for Transport (SPT) for final scrutiny prior to their submission to the Partnership for approval on 29 September 2023.

After hearing from Mr Wylie, the Committee:

- (i) considered the annual accounts for SPT for the financial year 2022/2023; and
- (ii) agreed that these should be submitted to the Partnership for approval on 29 September 2023.

7. SCTSJC Annual Audit Report 2022/2023

[Click here to view the report](#)

There was submitted a report (issued) of 22 August 2023 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 (SCTSJC's) external auditor following the final year audit of SCTSJC's accounts and financial arrangements for 2022/2023.

After hearing from Ms Mitchell-Knight and Mr Wylie in response to members' questions, the Committee noted the details of the covering letter and the 2022/2023 Annual Audit Report for SCTSJC.

8. Strathclyde Concessionary Travel Scheme Joint Committee Audited Annual Accounts 2022/2023

[Click here to view the report](#)

There was submitted a report (issued) of 21 August 2023 by the Director of Finance & Corporate Support providing the Committee with the audited annual accounts for financial year ending 31 March 2023 for Strathclyde Concessionary Travel Scheme Joint Committee (SCTSJC) for final scrutiny prior to their submission to the SCTSJC for approval on 29 September 2023.

After hearing from Mr Wylie, the Committee:

- (i) considered the annual accounts for SCTSJC for the financial year 2022/2023; and
- (ii) agreed that these should be submitted to the SCTSJC for approval on 29 September 2023.

9. Corporate Risk Register update

[Click here to view the report](#)

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

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

10. Contract audit of Subway tunnel lining works

[Click here to view the report](#)

8 September 2023

There was submitted a report (issued) of 8 August 2023 by the Chief Executive advising the Committee on the findings of a contract audit of Subway (Modernisation) tunnel lining works. This engagement was included in the annual Internal Audit plan 2023/2024.

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

11. Audit Scotland report: Fraud and irregularity annual report 2022/2023

[Click here to view the report](#)

There was submitted a report (issued) of 14 August 2023 by the Chief Executive advising the Committee on the publication of an Audit Scotland report titled 'Fraud and irregularity annual report 2022/2023' and outlining SPT's response to the key messages and recommendations contained therein.

After hearing from Mr McNicol, Mr Wylie and Mrs Davidson in response to members' questions, the Committee noted the contents of the report and the Audit Scotland report titled 'Fraud and irregularity annual report 2022/2023' and SPT's response to the recommendation made therein.

12. Members and Directors Expenses 2023/2024

[Click here to view the report](#)

There was submitted a report (issued) of 22 August 2023 by the Director of Finance & Corporate Support advising the Committee of members and directors expenses to 29 July 2023.

After hearing from Mr Paul and Mrs Davidson in response to members' questions, the Committee noted the details of members and directors expenses to 29 July 2023.
