

## **Strathclyde Partnership for Transport**

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

**23 February 2024**

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 & Standards Committee held at 131 St Vincent Street and via Video Conference\* on 23 February 2024**

- Present** Councillors Donald Reid (Chair), Holly Bruce (Substitute)\*, Alex Allison, William Lennox\*, Malcolm Mitchell\*, William Sinclair\*, and Duncan Townson\* (From item 8) and appointed members Jenna Dickson\*, Ed McGrachan and Andrew Walters\*
- Attending** Valerie Davidson, Chief Executive; Lesley Aird, Director of Finance & Corporate Support; Gordon Dickson, Head of Bus Strategy & Delivery; Stuart Paul, Head of Finance; Iain McNicol, Audit & Assurance Manager, Jim Griffin, Senior Solicitor and Amy Sullivan, Solicitor and Fiona Mitchell Knight, David Jamieson & Clark Midgely 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 submitted from Councillor Christy Mearns.

**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 24 November 2023, having been considered and agreed at the Partnership meeting of 15 December 2023 as a correct record, was duly noted.

**4. External Audit Plan 2023/2024**

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There was submitted a report (issued) of 5 February 2024 by the Director of Finance & Corporate Support updating the Committee on Audit Scotland's work plan for their external audit of both SPT and the Strathclyde Concessionary Travel Scheme Joint Committee ("SCTS").

After hearing from Ms. Mitchell Knight from Audit Scotland and Mr Paul specifically in relation to the introduction of new rolling stock and the financial implications, the Committee noted the contents of the report, and that the external annual audit report and audited accounts would be presented to the Committee in September 2024 .

**5. Corporate Risk Register Update**

[Click here to view the report](#)

There was submitted a report (issued) of 5 February 2024 by the Chief Executive updating the Committee on the Corporate Risk Register and mitigations to minimise and manage risk.

After hearing from Mr McNicol, Mrs Aird & Mr Dickson in response to members' questions, specifically in relation to the risks emerging from the recent reduction in capital grants, the Committee noted the report and the updated Corporate Risk Register.

**6. Assurance Framework Update**

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[Click here to view the report](#)

There was a report (issued) of 1 February 2024 by the Chief Executive updating the Committee on the assurance framework within SPT from internal and external sources, and which matters were due for review in the forthcoming year.

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

#### **7. Local Code of Corporate Governance Update**

[Click here to view the report](#)

There was submitted a report (issued) of 1 February 2024 by the Chief Executive updating the Committee on the arrangements for the production of the Annual Governance Statement for 2023/2024, and the Local Code of Corporate Governance used to inform the statement.

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

#### **8. Systems Review of Capital Programme Delivery**

[Click here to view the report](#)

There was submitted a report (issued) of 1 February 2024 by the Chief Executive advising the Committee of the findings of a systems review of capital programme delivery, which was included within the annual Internal Audit Plan 2023/2024.

After hearing from Mr McNicol and Mr Paul in response to members' questions, the Committee noted the report and that a follow-up report on the implementation of the recommendations will be submitted to a meeting of the Audit & Standards Committee in approximately six months.

#### **9. Regularity Audit of the BARST Project**

[Click here to view the report](#)

There was submitted a report (issued) of 1 February 2024 by the Chief Executive advising the Committee on the findings of a regularity audit of the Bus Administration and Reporting Systems Transformation (BARST) Project, which was included within the annual Internal Audit Plan 2023/2024.

After hearing from Mr McNicol and Mr Dickson who confirmed that all issues identified had either been concluded or that work was at an advanced stage, the Committee noted the report and agreed that a follow-up report on the implementation of the recommendations would be submitted to the next meeting of the Audit & Standards Committee.

#### **10. Audit & Standards Committee Work Plan 2024/2025**

[Click here to view the report](#)

There was submitted a report (issued) of 1 February 2024 by the Chief Executive providing the Committee with a provisional work plan for the 2024/2025 financial year.

After hearing from the Chair of the Audit & Standards Committee and Mr McNicol, the Committee noted the report and the work plan for 2024/2025.

#### **11. Internal Audit Plan 2024/2025**

[Click here to view the report](#)

There was submitted a report (issued) of 1 February by the Chief Executive seeking the Committee's approval of the Internal Audit Plan 2024/2025.

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After hearing from Mr McNicol, the Committee noted the report and approved the Internal Audit Plan 2024/2025.

**12. Audit Scotland Report: Local Government in Scotland: Financial Bulletin 2022/2023**

[Click here to view the report](#)

There was submitted a report (issued) of 1 February 2024 by the Chief Executive advising the Committee of an Audit Scotland report “Local Government in Scotland: Financial Bulletin 2022/23”, outlining the key messages and implications for SPT contained therein.

After hearing from Mr McNicol & Ms. Mitchell Knight, the Committee noted the report together with the Audit Scotland report “Local Government in Scotland: Financial Bulletin 2022/2023”.

**13. Cyber Scotland Week 2024: Intranet Article**

[Click here to view the report](#)

There was a paper (Issued) advising the Committee of an SPT intranet article relating to Cyber Scotland Week 26 February to 3 March 2024, and reminding members of the importance of good cyber practice.

After hearing from Mr McNicol and Mrs Davidson who reminded members that SPT had undertaken significant work in this area, implementing robust technology and procedures, the Committee agreed that it is essential to keep up to date with developments in this area and remain vigilant and noted the SPT intranet article.

**14. Members and Directors Expenses 2023/2024**

[Click here to view the report](#)

There was submitted a report of 5 February 2024 by the Director of Finance & Corporate Support advising the Committee of members and directors expenses to 13 January 2024.

After hearing from Mr Paul, the Committee noted the details of members’ and directors’ expenses to 13 January 2024.

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