

**Minutes of Shire Audit Committee Meeting Held on 22 March 2022
at 6.30 pm via Microsoft Teams Application (Covid-19)**

PRESENT: H Carr, L Gallacher, R Morris, S Roberts (Vice Chair)

CONVENOR: H Carr

IN ATTENDANCE: J Munro (Director), C Donnelly (Head of Corporate Services), J Chittleburgh (Partner, Chiene + Tait), S Pringle (Partner, Wylie & Bisset).

The meeting commenced at 6.30 pm.

The Convenor welcomed members, J Chittleburgh, of Chiene + Tait, and S Pringle, of Wylie Bisset, to the meeting.

The Convenor welcomed R Morris back to the Audit Committee.

Item		Action
1.0	Formal Business	
1.1	<u>Apologies</u> A Rae.	
1.2	<u>Declaration of Interest</u> None.	
1.3	<u>Minutes of the Meeting Held on 4 November 2021</u> The Convenor presented the minutes of the meeting and invited comment or corrections. The Audit Committee agreed the minute as a true and accurate record of the meeting held on 4 November 2021.	
1.4	<u>Action Plan</u> The Audit Committee noted the contents of the Action Plan.	
1.5	<u>Matters Arising</u> None.	
1.6	<u>Notifiable Event</u> None.	
2.0	Items Requiring a Board Decision	
2.1	<u>Internal Audit- Maintenance Review February 2022</u> The Head of Corporate Services (HCOR) confirmed that the Maintenance review was in line with the Association’s Internal Audit	

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	<p>plan. The HCOR introduced S Pringle to present the report.</p> <p>S Pringle presented the findings of the Internal Audit report and confirmed that the Association received a “Strong” assurance grading. No recommendations were made and there were nine areas of good practice highlighted. The Audit Committee noted that comparative benchmarking data shows that the average number of recommendations in similar audits comprised of one low grade recommendation.</p> <p>The Audit Committee fully discussed the content of the report and acknowledged the positive findings.</p> <p>The Audit Committee noted that the Maintenance audit focussed on processes rather than quality of repairs or service delivery.</p> <p>The HCOR advised the Audit Committee that a satisfaction survey is issued with every repair logged. S Pringle clarified that the sample size of surveys reflected each type of repair.</p> <p>The Director (DIR) confirmed that the Maintenance audit was further bolstered by the validation work undertaken by CD Consultancy.</p> <p>The Audit Committee noted the content of the report.</p>	
2.2	<p><u>Internal Audit- Follow up Review February 2022</u></p> <p>S Pringle, of Wylie Bisset, presented the report to the Audit Committee and advised that a ‘Strong’ level of assurance over the Association’s implementation of previous years recommendations had been achieved. Of the 14 recommendations, the Association has fully implemented 7 and partially implemented 4, with 1 recommendation not due, 1 still to be implemented and 1 which has been superseded. The Audit Committee noted that the outstanding recommendation is being actioned, with a Disaster Recovery Plan being drafted.</p> <p>The Audit Committee noted the content of the report.</p>	
2.3	<p><u>Draft Internal Audit Plan 2022/23</u></p> <p>S Pringle, of Wylie Bisset, presented the report to the Audit Committee.</p> <p>The Audit Committee noted that the main change from the original plan is that the planned review of purchases and payments has been cancelled, as this was partly covered in the procurement review and reviews on Equalities and Health and Safety are proposed instead.</p> <p>The Audit Committee agreed to discuss training topics that can be provided through Wylie and Bisset (Appendix D) with the Board at the March meeting as this links to the Board appraisal process and Corporate Training Plan. S Pringle clarified that training can be provided for specific Board members or for the Board as a whole.</p>	

Item		Action
	<p>The Audit Committee approved the Draft Internal Audit Plan for 2022/23.</p> <p><i>The Convenor of the Audit Committee thanked S Pringle for his attendance. S Pringle left the meeting at this point.</i></p>	
2.4	<p><u>External Audit – Audit plan for Financial Year Ended 31 March 2022</u> J Chittleburgh, of Chiene + Tait, introduced himself to the Audit Committee and acknowledged the focus and enthusiasm shown by the committee. J Chittleburgh then presented the Audit Plan and highlighted that a new format had been used and welcomed any feedback.</p> <p>The Audit Committee noted that there were no findings from the interim audit fieldwork.</p> <p>The Audit Committee approved the External Audit Plan for the audit of the financial statements for the year ended 31 March 2022.</p> <p><i>The Convenor of the Audit Committee thanked J Chittleburgh for his attendance.</i></p>	
2.5	<p><u>Review of Risk Map</u> The Head of Corporate Services (HCOR) presented the report to the Audit Committee and highlighted that the updated Risk Map contains lots of narrative updates but not many grading changes.</p> <p>The HCOR advised that there is some budget provision for rewires in 2022/23.</p> <p>The Audit Committee noted that Barrhead Housing Association will carry out a peer review of Gas Safety, with an Internal Audit follow up in 2023/24.</p> <p>The Audit Committee:</p> <ul style="list-style-type: none"> • approved the plan as reflecting the Association’s current risk status. • approved presentation of the updated Risk Plan to the Board in March 2022. 	
3.0	<p>Items for Discussion None.</p>	
4.0	<p>Reports for Information Only</p>	
4.1	<p><u>Information Requests</u> The Head of Corporate Services (HCOR) presented the report to the Audit Committee, confirming that there have been no Subject Access Requests and two Freedom of Information Requests received since the last report in November 2021.</p>	

Item		Action
<p>5.0</p> <p>5.1</p> <p>6.0</p>	<p>The Audit Committee noted the content of the report.</p> <p>AOCB <u>Barbieston Road</u> The Director (DIR) provided an update to the Audit Committee and advised [FOISA Status – Exempt under Section 33 (Commercial Interests and the Economy)]</p> <p>Date of Next Meeting: Wednesday 22 June 2022 at 6.30pm Venue: remotely</p> <p>Meeting Concluded at 19.40</p> <p>I confirm this Minute is a true and accurate record of the meeting:-</p> <p>Convenor_____</p>	