

## Minutes of Audit Committee

Held on 9<sup>th</sup> October 2019 at Ochiltree Community Hub, Ochiltree at 6.30 pm

**Present:** N Allan, H Carr, R Morris, A Rae

**Convenor:** N Allan

**IN ATTENDANCE:** J Munro (Director), C Donnelly (Head of Corporate Services), S Pringle (Internal Auditor, Wylie & Bisset)

**The meeting commenced at 6.30 pm.**

Item		Action
	<b>In line with the Association's Standing Orders, the Committee elected N Allan as Convenor of the Audit Committee. N Allan accepted the post.</b>	
<b>1.0</b>	<b>Formal Business</b>	
1.1	<u>Apologies</u> S Roberts	
1.2	<u>Declaration of Interest</u> None.	
1.3	<u>Minutes of the Meeting Held on 14<sup>th</sup> August 2019</u> The Convenor presented the minutes of the meeting and invited comment or corrections.  <b>The Audit Committee agreed the minute as a true and accurate record of the meeting held on 14<sup>th</sup> August 2019.</b>	
1.4	<u>Action Plan</u> The Board noted the comments included in the action plan. <ul style="list-style-type: none"> <li>– Item 2.1 04/05/17 – The Director confirmed that a Board planning day will be arranged to facilitate a review of the Business Plan.</li> <li>– Item 2.1 16/5/19 – The Audit Committee noted that a short update on ICT Systems will be provided at the next meeting in November. An update on the hardware refresh will also be given.</li> </ul> <b>The Board noted the contents of the Action Plan.</b>	
1.5	<u>Matters Arising</u> None.	
1.6	<u>Notifiable Event</u> None.	

Item		Action
<p><b>2.0</b></p> <p>2.1</p>	<p><b>Items Requiring a Board Decision</b></p> <p><u>Draft Regulatory Assurance Statement- Assurance Map</u></p> <p>The Director presented the report to the Audit Committee.</p> <p>The Audit Committee noted that the draft Assurance Map highlighted the need to strengthen how equalities information is used to develop and strengthen services. The Convenor requested that relevant training undertaken by Board members out with the Association is recorded within our training records. It was also requested that the wording is amended with regards to development required. The Director advised that there will be an Internal Audit review carried out on equalities in February 2020.</p> <p>The Head of Corporate Services advised that the Association have enlisted the services of Happy to Translate.</p> <p>R Morris agreed to share an example of an equalities impact assessment wording that could be included in new and updated policies.</p> <p>The Audit Committee requested that minor changes of wording are made to the Assurance Map.</p> <p>The Audit Committee confirmed that they prefer the wording of the Assurance Statement provided within the Assurance Map rather than the alternative provided within the report.</p> <p><b>The Audit Committee noted the Draft Assurance Map and regulatory compliance assessments. The Audit Committee recommended that the document be presented to the Board for approval at the October meeting, subject to the minor amendments.</b></p>	<p><b>MT</b></p> <p><b>R MORRIS</b></p> <p><b>MT</b></p>
<p>2.2</p>	<p><u>Internal Audit Review of Draft Regulatory Assurance Statement- Assurance Map</u></p> <p>S Pringle of Wylie &amp; Bisset presented the findings of the Internal Audit Report to the Audit Committee and confirmed that the Association achieved a “Strong” Assurance Grading. He advised that there were no recommendations made and there were 11 areas of good practice highlighted.</p> <p>The Audit Committee thanked staff for the work undertaken to provide assurance to both the Audit Committee and the Board.</p> <p>The Convenor thanked S Pringle for his attendance.</p> <p><b>The Audit Committee noted the content of the report.</b></p> <p>(S Pringle left the meeting at this point.)</p>	

Item		Action
2.3	<p><u>Risk Matrix</u> The Head of Corporate Services presented the updated Risk Matrix to the Audit Committee.</p> <p>An update was provided on Newbiggin Terrace and it was confirmed that the Senior Asset Officer will bring a paper to the October 2019 Board Meeting. [FOISA Status – Exemption under Section 33 (Commercial Interests and the Economy)]</p> <p>It was noted that the Scottish Government’s Brexit paper was issued to the Board today. The paper provides guidance on the impact of a no-deal Brexit.</p> <p><b>Audit Committee considered the updated Risk Plan, particularly the changes made by the Management Team, and approved the plan as reflecting the Association’s current risks at October 2019.</b></p>	SAO
3.0	<p><b>Items for Discussion</b> None.</p>	
4.0	<p><b>Reports for Information Only</b> None.</p>	
5.0 5.1	<p><b>AOCB</b> <u>Staffing</u> The Director briefly updated the Audit Committee on staff absences. Given staff absence the Audit Committee asked the Director to give thought to the need for additional resource. An update will be provided at the next meeting.</p>	
5.2	<p><u>Audit Tenders</u> The Audit Committee noted that staff are reviewing the timescale and resources required to undertake tenders for Internal and External Audits in early 2020.</p>	
6.0	<p><b>Date of Next Meeting: Wednesday 27<sup>th</sup> November 2019 at Ochiltree Community Hub, Ochiltree at 5.30pm.</b></p> <p>Meeting Concluded at 8.10 pm</p> <p>I confirm this Minute is a true and accurate record of the meeting:-</p> <p>Convenor_____</p>	