

## Minutes of Audit Committee

**Held on 27 November 2019 at Ochiltree Community Hub, Ochiltree at 5.30 pm**

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

**Convenor:** N Allan

**IN ATTENDANCE:** J Munro (Director), C Donnelly (Head of Corporate Services), C McHardy (Senior Asset Officer), J McLelland (Minute Secretary), S McCready (Auditor, Wylie & Bisset)

**The meeting commenced at 5.30 pm.**

Item		Action
	The Convenor welcomed members to the meeting and S McCready, Internal Auditor from Wylie & Bisset.	
<b>1.0</b>	<b>Formal Business</b>	
1.1	<u>Apologies</u> No apologies were received.	
1.2	<u>Declaration of Interest</u> None.	
1.3	<u>Minutes of the Meeting Held on 9<sup>th</sup> October 2019</u> The Convener 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 9<sup>th</sup> October 2019.</b>	
1.4	<u>Action Plan</u> The Board noted the comments included in the action plan. – Item 2.1 20/06/19 – External Audit The Director gave a verbal update.  <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.	
2.0	<b>Items Requiring a Board Decision</b>	
2.1	<u>Internal Audit Review – Freedom of Information</u> The Head of Corporate Services welcomed and introduced S McCready, Internal Auditor from Wylie & Bisset, to present the audit report on Freedom of Information. The audit was carried out following Board approval of the Freedom of Information and Environmental Information Policy.	

Item		Action
	<p>S McCready 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 1 low grade recommendation was made and there were 11 areas of good practice highlighted. The Audit Committee noted that no benchmarking is included in the report due to the lack of comparative data around FOI audits.</p> <p>The Director advised that no FOI requests have been received as yet.</p> <p>The HCOR advised that information from the quarterly returns, required by the Information Commissioner’s Office, will be included in future compliance reports which will be brought to the Audit Committee from March 2020.</p> <p>The Director confirmed that FOI requests will be monitored to determine future internal audit requirements. A record of resources required to deal with requests will be kept, as the Association are opting not to charge for FOI requests at present. The Association will continue to add information to the website.</p> <p>The Convenor thanked S McCready.</p> <p><b>The Audit Committee noted the Internal Audit report.</b></p> <p>(S McCready left the meeting at this point.)</p>	<p><b>HCOR</b></p>
<p>2.2</p>	<p><u>Health and Safety Audit by ACS</u></p> <p>The Senior Asset Officer presented the report to the Board. The SAO highlighted a correction to the Action Plan; the number of completed actions should be 7 rather than 8. The Audit Committee noted that the SAO amended the low risk manual handling finding to medium risk due to personal knowledge of a staff member who has back problems.</p> <p>The Audit Committee discussed the report in detail and were comfortable that appropriate steps are being taken to address the findings of the audit.</p> <p>It was agreed that the Action Plan will be brought back to the Audit Committee for review in 6 months. If the Audit Committee are satisfied with this, there will be no requirement for a further audit by ACS in the next 6-9 months.</p> <p>The Audit Committee requested that the Association take a proactive approach and produce an 18-month programme to review areas which were not covered as part of the audit.</p> <p>The Director advised that Health &amp; Safety Training for Board members and Senior Staff is being arranged and is likely to take place in February 2020.</p>	<p><b>SAO</b></p> <p><b>SAO</b></p> <p><b>DIR</b></p>

Item		Action
<p><b>3.0</b></p> <p>3.1</p>	<p><b>The Audit Committee noted the Health &amp; Safety Management System External Audit Report together with the Action Plan.</b></p> <p><b>Items for Discussion</b></p> <p><u>ICT Update</u> The Head of Corporate Services presented the report to the Board and provided an update on the main points outstanding from the recommendations made by Wylie &amp; Bisset during their review of IT Systems Vulnerability.</p> <p>The Audit Committee fully discussed the need and preference for ICT available to Board members and agreed to trial a few options with the Office Working Group.</p> <p><b>The Audit Committee noted the update on progress with the recommendations made in the Internal Audit. The Audit Committee also discussed the need and preference for ICT Hardware available to Board Members and agreed to trial 2 different options with the Office Working Group. A report will be brought to Board detailing the outcome of the trial, and costing information, for final decision.</b></p>	<p><b>ICT/HCOR</b></p>
<p><b>4.0</b></p>	<p><b>Reports for Information Only</b> None.</p>	
<p><b>5.0</b></p> <p>5.1</p>	<p><b>AOCB</b></p> <p><u>Date of Next Meeting</u> The Audit Committee agreed on a date of Thursday 19<sup>th</sup> March, retaining the option to meet prior to this if required.</p> <p>It was agreed that a member of the Audit Committee will be on both the scoring and interview panel for the Internal Audit Tender. The Director will liaise with interested members in due course.</p>	<p><b>DIR</b></p>
<p><b>6.0</b></p>	<p><b>Date of Next Meeting: Thursday 19<sup>th</sup> March 2020 at Ochiltree Community Hub at 6.30pm</b></p> <p>Meeting Concluded at 6.10 pm</p> <p>I confirm this Minute is a true and accurate record of the meeting:-</p> <p>Convenor _____</p>	