Advisory Audit Board
18 June 2024
15:00 – 16:00
Online via Microsoft Teams

Minutes of Meeting

Present:
David Watt, Advisory Audit Board (Chair)
Claire Robertson, Advisory Audit Board
Nicola Killean, Children and Young People's Commissioner
Nicola Vallance-Ross, Head of Corporate Services, CYPCS
Jane Thornton-Smith, Finance Officer, CYPCS
Martin Devenny, Audit Scotland

In attendance:
Caitlin Hamilton-Jones, Finance and Administration Assistant, CYPCS (Minutes)

1. **Welcome and Apologies**
The Chair welcomed everyone to the Advisory Audit Board (AAB) meeting. Apologies from Sean Cowan, Audit Scotland, and Julie Murphy, Accountant. There were no declarations of interest.

2. **Purpose of Meeting**
The Chair established the purpose of the meeting with attendees. This meeting was to serve as an introduction to the new Chair and is also the first of new bi-annual meetings after recommendations from external audit to meet more regularly. As this meeting is the first, it will serve as a space to openly discuss what these bi-annual meetings will look like, as they will not be used as a formal signing of accounts. The minutes from the last AAB will be discussed in October at the yearly meeting.

3. **Matters Arising**

No matter arising.

3.1 Finance – Audit Scotland Annual Audit Plan 2023/24 (for noting)

Audit Scotland discussed the Annual Audit Plan and how audit has been progressing ahead of October's AAB meeting for clearance. This is the second year of Audit Scotland's five-year appointment with CYPCS.

The Chair questioned, as it is Audit Scotland's second year auditing the Commissioner's office, whether there were any changes in the approach this year to last year. Audit Scotland informed the Chair that there were no changes in approach, although it was noted that Year 1 essentially requires more initial planning work and getting to know the Commissioner's office. Fieldwork will commence in August and will be a standard approach. Audit Scotland have not identified any key risks specific to the Commissioner's office, only those that are standard, but will be kept abreast of any potential risks and alter their approach accordingly. There has been no identification of risk around undertaking fieldwork according to the timetable, but Audit Scotland would make management aware if any delays arose as soon as possible.

The Head of Corporate Services discussed a disclosure risk around pensions as MyCSP has been in touch to inform of a delay in pension disclosures related to the complexities of the 2015 Remedy. The Advisory Audit Board is aware of the issue and hoping it will be resolved by October.

4. Governance – Matters Arising

4.1 Recommendations from Internal Audit

Colleagues from Wyllie and Bisset were unable to attend this meeting but shall be attending AAB in October. The Head of Corporate Services discovered the Briefing Note circulated to the members of the AAB.

Members agreed that the recommendations from internal and external audit be pulled into the same document. The Chair agreed that this was reasonable due to overlaps and should be tackled on a cohesive basis.

The Chair and the Head of Corporate Services discussed the Workforce Plan and SMT succession planning in that this would not be a lengthy people strategy but a concise document detailing the staffing and staffing plans for a small organisation. Internal audit recommended that the duties of the Senior Management Team related to the governance of the organisation should be formally documented.

The Head of Corporate discussed the actions which had already been achieved from the audits and where work was ongoing.

5. **AOB – Terms of reference for Advisory Audit Board**

   The Head of Corporate suggested a broad discussion around previous terms of reference, and this can be added or amended before AAB in October. The preference of the Chair would be for this to be circulated prior to the next AAB so it is almost the final version for approval by October. The Chair will write to Head of Corporate with thoughts on how to amend this.

   Two formal meetings will be held a year one in late winter/early spring and another in late summer/early autumn with the minutes published on CYPCS' website. The first meeting in late winter/early spring would look at the external audit plan for the previous year and look forward at the plan of internal work and any assignments. The late summer/early autumn meeting would pick on those assignments and listen to external audit and recommend the approval to Commission for Report and Accounts. The Chair and Head of Corporate will discuss a work planner that will give more detail on what each meeting will contain.

   The Chair offered the AAB to review the draft Annual Report and Accounts before it is sent to auditors. This is an option offered to all office holders. The Head of Corporate and the Commissioner agreed that this would be helpful and the Head of Corporate is going to look at the timeline to see whether this can be achieved this year and get back to the AAB.

6. **End of Meeting**