

SCOTTISH CRIMINAL CASES REVIEW COMMISSION

MINUTES OF THE MEETING OF THE AUDIT COMMITTEE ON TUESDAY 10 SEPTEMBER 2013 2.30 PM, PORTLAND HOUSE

In line with the Commission's Disclosure policy, various paragraphs may have been edited or deleted from these minutes as the information contained therein relates to specific case information and/or personnel-related matters. Where the summary of discussion has been edited or the names have been deleted, this is indicated at the start of the relevant paragraph or section.

There have been no edits to these minutes.

Members of the Audit Committee:

Mr Stewart Campbell, Chairman
Professor Brian Caddy
Mr Gerrard Bann

In attendance:

Miss Alison Thomson, Senior Internal Auditor, Scottish Government

Mr Chris Reddick, Director of Corporate Services

1.0 Apologies

1.1 Mr Sinclair had submitted his apologies.

2.0 Minutes of the Audit Committee meeting held on 6 June 2013

2.1 The Audit Committee noted the minutes of the meeting held on 6 June 2013 having previously agreed them by email.

3.0 Matters Arising

3.1 There were no matters arising.

4.0 Internal Audit

4.1 Miss Thomson presented the Internal Audit Charter and Strategy documents confirming that these had been updated to take account of the new Public Sector Internal Audit Standards (PSIAS) and were being presented for information. The Audit Committee noted both documents.

4.2 Miss Thomson presented the draft Internal Audit Annual Plan for 2013-14, confirming that this followed the same format as previous years with the focus of

the internal audit work on the Commission's governance procedures and changes to case handling procedures. She also confirmed that the annual audit would include a follow up review of agreed actions from the 2012-13 review.

- 4.3 In relation to the timing of the audit, Miss Thomson confirmed that the new planning cycle runs from June 2013 to May 2014, although the Commission's work would be undertaken at agreed dates in February 2014 with reports presented to the Audit Committee in June 2014, in line with the Commission's year end procedures.
- 4.4 Miss Thomson referred to Annex B of the plan which related to possible coverage of ICT and Information Handling although noted that this was not a priority given the Commission was subject to external review of this area already.
- 4.5 Mr Campbell asked Miss Thomson if the current approach would be reflected in future years for the Commission. Miss Thomson confirmed that given the size of the Commission and its statutory remit it was unlikely the approach would change significantly or move to the review of discrete areas or systems. Mr Reddick confirmed that he remained content with this approach which he felt offered the Commission the best use of internal audit resources and overall assurance.
- 4.6 Mr Campbell discussed the planned coverage of the changes to the case handling procedures, specifically in relation to stage 1, and also the various case decision making processes. Miss Thomson confirmed that the general governance arrangements surrounding the Board and their decision making process was included within the review.
- 4.7 Mr Campbell also noted that changes to the Commission's approach to risk management, to be discussed later in the agenda, may have a subsequent impact on the internal audit planning process. After further discussion the Audit Committee approved the proposed Audit Plan for 2013-14.
- 4.8 Miss Thomson advised the Audit Committee that this would be her last meeting with the Commission and advised that the Commission's new auditor would be Mr Billy Wilkie. Mr Campbell thanked Miss Thomson for her work with the Commission over the past few years which he confirmed had been of great assistance and value.

5.0 External Audit

- 5.1 Mr Reddick provided Members with a brief overview of the External Audit Annual Report for 2012-13 which had initially been presented to the Audit Committee in a proposed form in June 2013. After discussion the Audit Committee noted the report.

6.0 Best Value Update

- 6.1 Mr Reddick confirmed that the Commission had committed to undertaking a full best value review during 2013-14 as part of its Business Plan Objectives. He confirmed that the review was planned for quarter 4 and that the Audit Committee would have sight of this in June 2014.

7.0 Risk Management

- 7.1 Mr Reddick presented his paper on the updated risk management approach along with the new draft Risk Management Strategy and Corporate Risk Register which he confirmed reflected the points discussed with Mr Campbell in August 2013. He also confirmed that the strategy had been updated to reflect the proposed new approach as well as reflecting guidance issued within the Scottish Public Finance Manual on Risk Management. In addition, he confirmed that the Commission's approach to risk appetite had also been considered and specifically included.
- 7.2 In relation to the draft Corporate Risk Register, Mr Reddick outlined the key sections to the Audit Committee and specifically highlighted the summary which had been put in place to enhance the review of changes to risks over time. He confirmed that he had populated the register with the proposed "top ten" risk although noted that these would need to be discussed, agreed and scored by the Board.
- 7.3 The Audit Committee discussed both documents in full and agreed that the changes were extremely positive. A number of updates and amendments were agreed. It was also agreed that once updated, the draft Risk Management Strategy and Corporate Risk Register should be considered by the Board in November 2013.

8.0 Business Continuity Planning Update

- 8.1 Mr Reddick confirmed to Members that the Business Continuity Plan had been updated to take account of changes to personal and contact information and agreed to provide copies to all relevant parties. He also confirmed that the next test of the plan would be taken forward once the upgrades to the Commission's IT systems were complete.

9.0 Any Other Competent Business

- 9.1 There was no other competent business.

10.0 Date of Next Meeting

- Wednesday 4 December 2013 @ 14:30

Chris Reddick
13 September 2013