

## SCOTTISH CRIMINAL CASES REVIEW COMMISSION

### MINUTES OF THE MEETING OF THE AUDIT COMMITTEE ON THURSDAY 11 MAY 2023 @ 14:00, HYBRID MEETING

#### FOR DISCLOSURE VIA THE PUBLICATION SCHEME

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 were no edits to these minutes.

#### Members of the Audit Committee:

Mrs Elaine Noad (Chair) – Video Conference  
Professor Jim Fraser – Video Conference  
Ms Laura Reilly – Video Conference

#### In attendance:

Ms Gillian McCreadie, Senior Audit Manager, Audit Scotland - Office  
Mr Kenny Adam, Auditor, Audit Scotland – Office  
Mr Jim Montgomery, Senior Internal Audit Manager, Scottish Government - Office  
Mr Glen Bissett, Internal Audit Manager, Scottish Government - Office  
Mr Michael Walker, Chief Executive & Accountable Officer - Office  
Mr Chris Reddick, Director of Corporate Services, SCCRC (minutes) - Office

Mrs Noad commenced by acknowledging that today's meeting was Professor Fraser's last Audit Committee meeting before his appointment concludes on 30 June 2022 and thanked him for all his valued contributions.

#### 1.0 Apologies

There were no apologies.

#### 2.0 Conflicts of Interest/Declarations of Interest/Gifts & Hospitality

Members were asked to declare any known conflicts of interests or gifts and hospitality.

There were no declarations of conflicts, gifts or hospitality.

### **3.0 Minutes of the Audit Committee meeting held on 1 December 2022**

The Audit Committee noted the minutes of the meeting held on 1 December 2022. The Audit Committee also noted the version for the publication scheme.

### **4.0 Matters Arising**

There were no matters arising.

### **5.0 Internal Audit**

#### **SCCRC 2022-23 – Internal Audit Report – Annual Review**

5.1 Mr Montgomery provided introductions for the new internal audit team before handing over to Mr Bissett to present the 2022-23 Annual Review.

5.2 Mr Bissett confirmed that the annual review, which encompassed Cyber Security and Staff Wellbeing & Capacity, had been concluded and reasonable assurance had been provided. He confirmed that in total, 2 high and 3 medium priority recommendations had been made. He noted that this was a positive outcome and the report reflected the level of work that had been taken forward internally in respect of these areas of work. He invited questions from the Audit Committee Members.

5.3 The Audit Committee Members discussed each of the recommendations made, particularly in respect of the Acceptable Use Policy and staff/Board training. Mr Reddick also provided a full update on implementation of the various GAP analysis points and the schedule for re-accreditation under Cyber Essentials.

#### **SCCRC 2022-23 – Annual Assurance Opinion Report**

5.4 Mr Bissett presented the Annual Assurance Opinion Report and confirmed that the assurance level was based on the work undertaken as part of the Annual Review and as such had been classified as reasonable. Mrs Noad noted that it was good internal audit had recognised various scaling issues and thanked Mr Bissett and Mr Montgomery for the valuable work undertaken.

#### **SCCRC 2023-24 – Annual Internal Audit Plan**

5.5 Before Mr Bissett presented the 2023-24 Audit Plan, Mrs Noad confirmed to Members that she had been involved in planning discussions with Mr Reddick earlier in the year and that he had passed on her thoughts and comments to the internal auditors and these had been incorporated into the plan. Mr Bissett provided a summary of the plan confirming that the work during 2023-24 would cover succession planning and staff wellbeing and culture. He advised that the later part would take the form of a staff survey.

5.6 Members discussed the previous staff survey that had been undertaken and agreed that having this undertaken independently by the auditors had been very helpful and had encouraged good participation and feedback. After further discussion the Audit Committee noted the Annual Plan.

5.7 **Internal Audit Strategy & Internal Audit Charter 2023-24 and Quarterly Bulletin**  
Mr Bissett referred Members to the Audit Strategy, Audit Charter and the latest Quarterly Bulletin which had all been circulated for information.

## 6.0 External Audit

### **SCCRC Annual Audit Plan 2022-23**

6.1 Ms McCreadie thanked the Audit Committee for their welcome and set out some background in respect of the new 5-year contract with Audit Scotland. She confirmed that 2022-23 audit would be the first year as set out within Appendix 1 of the Annual Audit Plan. She then handed over to Mr Adam to take the Committee through the Plan in more detail.

6.2 Mr Adam commenced by talking Members through the various materiality levels that had been set for the 2022-23 audit, as set out within exhibit 1 of the Plan. He also provided a summary of exhibit 2, focusing on the risk of material misstatement due to fraud.

6.3 In respect of the audit focus for 2022-23, he noted that this was the first full year of implementation of IFRS16 and as such this part of the disclosure would receive particular attention. He also set out the wider scope of the audit which would include both financial sustainability and governance arrangements.

6.4 In respect of the proposed audit timetable, Ms McCreadie confirmed that a number of dates were still to be confirmed and, like last year, the timetable would be running slightly later than normal. She advised that she had secured 1 week's resource in July to undertake some of the fieldwork and this would help with the audit timing. She also confirmed that from next year they hoped to get back into the June reporting cycle.

6.5 Mrs Noad thanked the auditors for their update and noted their plan to bring forward the timing of future year's audits.

Mrs Noad also asked Members and the auditors if they wished to have a private meeting in the absence of management. Everyone agreed that this was not necessary.

## 7.0 Risk Management

7.1.1 Mr Reddick advised that a full risk workshop had been undertaken by the Board as part of the Policy meeting held in March 2023, where the Corporate Risk Register had been reviewed in detail and a number of changes to risk scoring, description and inclusion had been agreed. He confirmed that he had attempted to take into account all of the Board's views and as such had drafted a new "top-10" register which prioritised the risks, as well as provided more detail within the body of the register.

7.1.2 Members agreed that the new draft more closely aligned to the views expressed by the Board. They went through each of the 10 risks included and made various

observations and points of potential clarity. The auditors also confirmed that the new draft looked good and displayed an appropriate level of proportionality, given the size and structure of the organisation.

- 7.1.3 After full discussion it was agreed that the risk register should be presented to the Board for further comment and review, before being formally adopted.

## **8.0 Business Continuity Plan**

- 8.1 Mr Reddick presented the redacted version of the updated Business Continuity Plan, confirming that the majority of updates were in respect of staffing details and contact information. He also confirmed that the recent succession planning work had been incorporated into the plan.
- 8.2 Mr Reddick also confirmed that the testing schedule for the plan had been updated to reflect the most recent tests undertaken and provided an update on subsequent planned testing. Professor Fraser suggested the inclusion of some specific scenario planning in respect of cyber attacks which Mr Reddick agreed to take forward.

## **9.0 AOCB**

There was no other competent business.

## **10.0 Date of Next Meeting**

Mr Reddick agreed to circulate proposed dates for the next meeting once it was clearer when the external audit work would be complete.

Chris Reddick  
18 May 2022