

SCOTTISH CRIMINAL CASES REVIEW COMMISSION

MINUTES OF THE MEETING OF THE AUDIT COMMITTEE ON THURSDAY 18 APRIL 2024 @ 10:30, 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.

Members of the Audit Committee:

Mrs Elaine Noad (Chair) – Video Conference
Ms Laura Reilly – Video Conference
Mrs Suzanne Mertes – Video Conference

In attendance:

Miss Kerry Nelson, Senior Auditor, Audit Scotland – Office
Mr Dougie Shepherd, Senior Internal Auditor Manager, Scottish Government – Video Conference
Mr Michael Walker, Chief Executive & Accountable Officer - Office
Mr Chris Reddick, Director of Corporate Services, SCCRC (minutes) – Office

1.0 Apologies

Ms McCreadie, Senior Audit Manager at Audit Scotland and Mr Glen Bissett, Internal Audit Manager at Scottish Government, had submitted their 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 23 November 2023

The Audit Committee approved the minutes of the meeting held on 23 November 2023, subject to minor amendment. The Audit Committee also approved the version for the publication scheme, subject to the same minor amendment.

4.0 Matters Arising

There were no matters arising.

5.0 External Audit

2023-24 Annual Audit Plan

- 5.1 Ms Nelson presented the 2023-24 Annual Audit Plan, confirming that this followed a relatively consistent format with previous years. She therefore agreed to take Members through the main points of the plan in summary and respond to any questions that Members may have.
- 5.2 Ms Nelson referred Members to Exhibit 1 and outlined the materiality levels in respect of planning, performance and reporting thresholds. She also summarised the assessment of significant risk at Exhibit 2, noting that this risk was generic across the sector. She also noted that the Commission was classified as a “less complex” body and as such the audit of the Commission would be taken forward in a proportionate manner.
- 5.3 In conclusion, Ms Nelson set out the various dates for the annual audit, the later of which had still to be confirmed around the date of the Commission’s next Audit Committee meeting. She also noted that fieldwork was scheduled for weeks commencing 13th and 20th of May 2024. Finally she confirmed the audit fee for the year as £11,360 and asked Members for any questions on the plan.
- 5.4 Mrs Noad commended the external audit team on appropriate changes to the placement of the accessibility statement on the planning document. She also agreed with the assessment of complexity of the organisation and subsequent application of proportionality to the audit, as well as continuing to note issues in respect of financial sustainability. After further discussion the Committee noted the plan and Mr Reddick agreed to circulate dates at the end of the meeting in respect of the next Audit Committee meeting.

6.0 Internal Audit

2023-24 SCCRC Annual Internal Audit Review & Annual Assurance

- 6.1 Mr Shepherd reported that the 2023-24 internal audit review was still ongoing and as such he was unable to provide the Committee with a draft report or summary of findings at this stage. He did confirm that he had already had constructive discussions with Mrs Noad and Mr Reddick and confirmed that he would be in a position to provide an annual report and assurance opinion in time to facilitate the production of the Accountable Officer’s governance statement. Mrs Noad thanked Mr Shepherd for his update and assurances over the timing of the conclusion of this work.

2024-25 Internal Audit Plan

- 6.2 Mr Shepherd provided the Committee with a summary of the proposed 2024-25 Internal Audit Plan, confirming that this had been drafted in line with the methodology set out in Annex A as well as with reference to the risk horizon scanning taken forward by the IIA and review of the Commission’s previous internal audit coverage and assessment of risk. He also confirmed that the Accountable Officer, Director of Corporate Services and Audit Committee Members had been involved in planning discussions.

- 6.2 Mr Shepherd confirmed that the Commission would receive the same number of audit days in 2024-25 as had been allocated to it in 2023-24. He summarised the proposed audit work for the year, confirming that this included a review of performance management and reporting to the Board to facilitate effective decision-making, along with a review of internal financial control arrangements.
- 6.3 Mrs Noad thanked Mr Shepherd for the summary of the annual plan and confirmed that it was very clear and reflected conversations already had on audit coverage. In respect of the review of financial control arrangements she asked if there was any cross over with the external audit activities. Mr Shepherd confirmed that they would seek to minimise any possible duplication. After further discussion the Committee noted the 2024-25 Internal Audit Plan. Mrs Noad also confirmed that these reports provided invaluable input into the Commission's Best Value arrangements.
- DIAA – Audit Charter & Audit Strategy**
- 6.4 Mr Shepherd provided the Committee with a summary of the DIAA Audit Charter and Audit Strategy Reports. Mrs Noad referred to the Audit Strategy and in particular the reference to constitutional change. After full discussion it was agreed that the wording could be updated here to provide greater clarity and Mr Shepherd agreed to take forward.

7.0 Risk Management (edited)

Corporate Risk Register – Quarter 4 Update

- 7.1 Mr Reddick confirmed that he had reviewed the Corporate Risk Register and provided an update of movements and changes as at 31 March 2024. He noted that Mrs Mertes had suggest at the last meeting of the Audit Committee that consideration could be given to the adoption of a traffic light system to identify high, medium and low likelihood and impact. Mr Reddick confirmed that he had adopted the suggested colour coding.
- 7.2 Mr Reddick took Members through the summary of each of the top 10 risks and provided individual updates on changes and control actions.
- 7.3 After full discussion Members noted the content of the updated Corporate Risk Register and Mr Reddick agreed to apply the discussed changes before circulating to the Board in April 2024 for consideration. Mr Shepherd noted that his first impression of the Commission's risk management process was excellent and he was also impressed with the level and content of debate. Mrs Noad thanked Mr Shepherd for this valuable feedback.

8.0 Business Continuity Plan

- 8.1 Mr Reddick presented the redacted version of the updated Business Continuity Plan, confirming that he had made a number of updates to reflect personnel and contact changes. In addition, he confirmed that he had updated the plan with reference to the newly developed succession plans, covering the roles of

the Chief Executive and Director of Corporate Services, and specifically, guidance on when the succession plans should be enacted.

- 8.2 Mrs Noad provided some background into the development of the succession plans for the benefit of the auditors, confirming that Mr Walker and Mr Reddick and spent considerable time on this exercise and produced concise plans which addressed the Board's concerns regarding corporate knowledge etc. Mrs Mertes noted that these plans were a useful addition to the business continuity arrangements and guidance on enactment of the plans was extremely useful. Mr Shepherd also noted that the plans were an important recognition of the key roles undertaken by Mr Walker and Mr Reddick.
- 8.3 Mr Reddick confirmed that he would provide the full Board with a walkthrough of the updates succession plans, along with the ongoing training plans to support these, at the Policy meeting in May 2024.

9.0 AOCB

Best Value Verbal Update

- 9.1 Mr Reddick confirmed that he had drafted the new Best Value Review and corresponding Action Plan, for consideration at the Policy meeting in May 2024. He also confirmed that the Best Value Actions would help inform the 2024-25 Business Plan Objectives, which would also be considered at the Policy meeting in May 2024.
- 9.2 Mrs Noad asked if the timing of the Best Value Review would enable the external audit team to consider this as part of their audit. Mr Reddick confirmed that the auditors would be on site weeks commencing 13th and 20th of May 2024 which would facilitate review of the draft report.

10.0 Date of Next Meeting

Mr Reddick agreed to circulate proposed dates for the next meeting in July/July 2024 after the meeting for agreement.

Mrs Noad asked Members and audit representatives if they wished to avail of the opportunity for a private meeting. They agreed that there was no need for such a meeting on this occasion. Mrs Noad therefore concluded the meeting and thanked both Ms Nelson and Mr Shepherd for their valued input and contributions.

Chris Reddick
18 April 2024