

Strathclyde Partnership for Transport

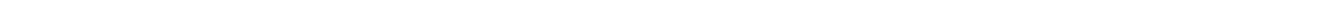
Minute of the Audit & Standards Committee

14 June 2024

held in person at 131 St Vincent Street and via Video Conference

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Minute of the meeting of Strathclyde Partnership for Transport's Audit & Standards Committee held at 131 St Vincent Street and via Video Conference* on 14 June 2024

- Present** Councillors Donald Reid (Chair), Alex Allison*, Gordon Blair*, William Lennox*, Malcolm Mitchell*, and Duncan Townson* and appointed members Ed McGrachan and Andrew Walters*
- Attending** Valerie Davidson, Chief Executive; Lesley Aird, Director of Finance & Corporate Support; Stuart Paul, Head of Finance; Iain McNicol, Audit & Assurance Manager; Jim Griffin, Senior Solicitor/Clerk and David Jamieson of Audit Scotland

The Partnership agreed at its meeting of 12 March 2021, following consideration of Standing Order No 14, for the recording of Committee and Partnership meetings, and that such recordings would be made available together with the minute of meetings.

1. Apologies

Apologies were submitted from Councillor Christy Mearns.

2. Declaration of interest in terms of the Ethical Standards in Public Life etc (Scotland) Act 2000

The Committee noted there were no declarations of interest.

3. Minute of previous meeting

[Click here to view the minute](#)

The minute of the meeting of 23 February 2024, having been considered and agreed at the Partnership meeting of 15 March 2024 as a correct record, was duly noted.

4. 2023/2024 Draft Abstract of Accounts – Strathclyde Partnership for Transport

[Click here to view the report](#)

There was submitted a report (issued) of 21 May 2024 by the Director of Finance & Corporate Support providing the Committee with the draft abstract of accounts for the financial year ending 31 March 2024 for Strathclyde Partnership for Transport and seeking the Committee's agreement to submit the accounts to the External Auditor by 30 June 2024.

After hearing from Mrs Aird and Mr Paul, the Committee noted the draft abstract of accounts for SPT for the financial year ending 31 March 2024 and agreed that the abstracts should be submitted to the External Auditor by no later than 30 June 2024.

5. 2023/2024 Draft Abstract of Accounts – Strathclyde Concessionary Travel Scheme Joint Committee (SCTSJC)

[Click here to view the report](#)

There was submitted a report (issued) of 21 May 2024 by the Director of Finance and Corporate Support providing the Committee with the draft abstract accounts for the financial year ending 31 March 2024 for the Strathclyde Concessionary Travel Scheme Joint Committee (SCTSJC) and seeking the Committee's agreement to submit the accounts to the External Auditor by 30 June 2024.

After hearing from Mr Paul and noting the governance arrangements in place to consider these on behalf of the SCTSJC, the Committee noted the draft abstract of accounts for SCTSJC for

14 June 2024

the financial year ending 31 March 2024 and agreed that the extracts should be submitted to the External Auditor by no later than 30 June 2024.

6. Corporate Risk Register Update

[Click here to view the report](#)

There was submitted a report (issued) of 15 May 2024 by the Chief Executive updating the Committee on the Corporate Risk Register and mitigations to minimise risk.

After hearing from Mr McNicol and Mrs Davidson who stressed SPT's ongoing engagement with Transport Scotland regarding funding, the Committee noted the report, the updated Corporate Risk Register and the proposals to review the current format.

7. Regularity Audit of Subway Station Office Administration

[Click here to view the report](#)

There was submitted a report (issued) of 3 April 2024 by the Chief Executive advising the Committee on the findings of a regularity audit of Subway station office administration engagement which was included in the annual Internal Audit plan for 2023/2024.

After hearing from Mr McNicol, the Committee noted the contents of the report.

8. Regularity Audit of Bus Station Facilities Administration

[Click here to view the report](#)

There was submitted a report (issued) of 3 April 2024 by the Chief Executive advising the Committee on the findings of a regularity audit of bus station facilities administration engagement which was included in the Internal Audit Plan 2023/2024.

After hearing from Mr McNicol and Mrs Davidson, who confirmed that cash and contactless payments were taken at Buchanan Bus Station, the Committee noted the contents of the report.

9. Engagement Follow-up Performance December 2023-March 2024

[Click here to view the report](#)

There was submitted a report (issued) of 2 May 2024 by the Chief Executive advising the Committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between December 2023 to March 2024, noting that planned resource was included in the annual Internal Audit plan 2023/2024 for follow-up reviews.

After hearing from Mr McNicol, the Committee noted the report and welcomed the 100% implementation rate of the recommendations from assurance engagements previously reported to the Committee.

10. Internal Audit Opinion and Report

[Click here to view the report](#)

There was submitted a report (issued) of 2 May 2024 by the Chief Executive asking the Committee to note the annual Internal Audit opinion and report for 2023/2024.

After hearing from Mr McNicol, the Committee noted the contents of the report and that the Internal Audit plan 2023/2024 has been completed.

11. Audit & Standards Committee Annual Report

14 June 2024

[Click here to view the report](#)

There was submitted a report (issued) of 28 March 2024 by the Chief Executive providing an annual report on the work of the Audit and Standards committee in 2023/2024 and recommending, if appropriate, that the report should be commended to the Partnership for noting at the meeting on 28 June 2024.

After hearing from Mr McNicol, the Committee:

- (i) noted the Audit and Standards Committee annual report 2023/2024; and
- (ii) commended the report to the next Partnership meeting on 28 June 2024

12. Regularity Audit of Subway Stock Count

[Click here to view the report](#)

There was submitted a report (issued) of 3 May 2024 by the Chief Executive advising the Committee on the findings of a regularity audit of Subway stock count engagement which was included in the annual internal Audit plan for 2024/2025.

After hearing from Mr McNicol, the Committee noted the contents of the report.

13. Regularity Audit of Bus Infrastructure Stock Count

[Click here to view the report](#)

There was submitted a report (issued) of 3 May 2024 by the Chief Executive advising the Committee on the findings of a regularity audit of bus infrastructure stock count engagement which was included within the annual Internal Audit Plan 2023/2024.

After hearing from Mr McNicol, the Committee noted the contents of report.

14. Audit Scotland Briefing: Local Government Budgets 2024-2025

[Click here to view the report](#)

There was submitted a report (issued) of 15 May 2024 by the Chief Executive advising the Committee of an Audit Scotland report titled "Local Government budgets 2024/2025" and outlining the key messages and implications for SPT contained therein.

After hearing from Mr McNicol, the Committee noted the contents of the report and the Audit Scotland report "Local Government budgets 2024/2025".

15. Members and Directors Expenses 2023-2024

[Click here to view the report](#)

There was submitted a report (issued) of 28 May 2024 by the Director of Finance and Corporate Support advising the Committee of members' and directors' expenses to 4 May 2024.

After hearing from Mr Paul, the Committee noted the details of members' and directors' expenses to 4 May 2024.
