

## **Strathclyde Partnership for Transport**

### **Minute of the Audit & Standards Committee**

**14 February 2020**

held in 131 St Vincent Street, Glasgow

**contact officer:**

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**Minute of the meeting of Strathclyde Partnership for Transport's  
Audit and Standards Committee held in 131 St Vincent Street, Glasgow on 14 February 2020**

**Present** Councillors Marie McGurk (chair), Richard Bell, Ian Cochrane, Colin Cameron, Marie McNair, Maureen Devlin, David Shearer and appointed members Jim McNally, Brian Davidson and Ann Faulds.

**Attending** Gordon MacLennan, Chief Executive; Valerie Davidson, Assistant Chief Executive; Heather Maclean, Committee Officer; Neil Wylie, Director of Finance; Iain McNicol, Audit & Assurance Manager; Stuart Paul, Chief Accountant and Karen Jones, External Auditor, Scott-Moncrieff.

**1. Apologies**

No apologies were submitted.

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

No declarations of interest.

**3. Minute of previous meeting**

The minute of the meeting of 29 November 2019 was submitted and approved as a correct record.

**4. External Audit Plan**

There was submitted a report (issued) of 29 January 2020 by external auditors, Scott-Moncrieff summarising the findings from their 2019/20 audit of Strathclyde Partnership for Transport (SPT) and Strathclyde Concessionary Travel Scheme Joint Committee (SCTS).

After discussion and having heard Ms Davidson and Ms Jones in answer to members' questions, the committee noted the terms of the report.

**5. Corporate Risk Register update**

There was submitted a report (issued) of 24 January 2020 by the Assistant Chief Executive appending the current corporate risk register, and advising members that since the last Audit and Standards committee meeting, the following amendments have been made:

- SPT 20: Continual network reviews/service withdrawals by commercial operators in bus market: close attention continues to be given to this risk from reports presented to the Operations committee;
  - SPT 25: Rolling stock contract is not delivered to budget, time or quality requirements: the risk score has been realigned from report presented to the Partnership at its meeting of 13 December 2019;
  - SPT 26: EU (withdrawal) Act 2018 – Brexit implications: close attention continues to be given to this risk from Scottish and UK government information provision;
  - SPT 28: Impact of climate change: close attention continues to be given to this risk from reports presented to the Strategy & Programmes committee.
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14 February 2020

After discussion and hearing from Mr MacLennan in further explanation, the committee noted the contents of the report and the Corporate Risk Register.

**6. Assurance framework update**

There was submitted and noted a report (issued) dated 24 January 2020 by the Assistant Chief Executive providing the committee with an update on the assurance framework within SPT for internal and external sources.

**7. Local Code of Corporate Governance Update**

There was submitted a report (issued) of 24 January 2020 by the Assistant Chief Executive updating the committee on the arrangements for the production of the Annual Governance Statement 2019/20 and the Code of Corporate Governance used to inform the statement.

After discussion and hearing from Ms Davidson and Mr McNicol in response to members questions the committee noted the content of the report.

**8. Cyber Scotland Week 2020 – Verbal Report**

Mr McNicol introduced this item and talked members through the information being made available to staff during the Cyber Scotland week on February 17-23.

**9. Cyber Resilience – Public Sector Action Plan – Cyber Resilience Framework & Supply Chain Cyber Security Guidance**

There was submitted a report (issued) 24 January 2020 by the Assistant Chief Executive advising the committee on the publication of the Scottish Public Sector Cyber Resilience Framework and Supply Chain Cyber Security Guidance Note from the Scottish Government and SPT's position as at February 2020.

After discussion and having heard from Ms Davidson and Mr McNicol in answer to members' questions, the committee noted the report and the appended letter from the Deputy First Minister and Cabinet Secretary for Education and Skills dated 20 January 2020.

**10. Regularity audit of bus information systems**

There was submitted a report (issued) dated 24 January 2020 by the Assistant Chief Executive, advising the committee on the findings of a regularity audit of bus information systems. This engagement was included in the annual Internal Audit plan for 2019/20.

After consideration and having heard Mr McNicol and Mr MacLennan in answer to members' questions, the committee noted the contents of the report and agreed that the Audit and Assurance Manager should submit a follow-up report on the implementation of the recommendations to the Committee in approximately six months.

**11. Regularity audit of bus station facilities administration**

There was submitted a report (issued) dated 24 January 2020 by the Assistant Chief Executive advising the committee on the findings of a regularity audit of bus station facilities administration. This engagement was part of the annual Internal Audit Plan 2019/20.

After discussion and hearing from Messrs MacLennan and Wylie in response to members' questions, the committee noted the contents of the report.

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14 February 2020

**12. Engagement follow-up performance December 2019 to January 2020**

There was submitted a report (issued) dated 27 January 2020 by the Assistant Chief Executive advising the committee of the performance and implementation rate of recommendations from follow-up engagements undertaken between December 2019 and January 2020. Follow-up reviews are included in the annual Internal Audit plan for 2019/20.

After consideration, and on hearing from Mr McNicol in response to members' questions, the committee noted the report.

**13. Internal Audit Plan 2020/21**

There was submitted a report (issued) dated 4 February 2020 by the Assistant Chief Executive seeking committee approval for the Internal Audit Plan 2020/21, which has been prepared in accordance with the Public Sector Internal Audit Standards (PSIAS) and the Internal Audit Charter.

After consideration and having heard further from Ms Davidson, Ms Jones and Mr McNicol, the committee approved the Internal Audit Plan for 2020/21 and that a supplementary report of be presented to the next meeting.

**14. Audit and Standards Committee work plan 2020/21**

There was submitted a report (issued) dated 9 January 2020 by the Assistant Chief Executive providing the committee with a provisional work plan for the 2020/21 financial year.

After consideration and having heard Mr McNicol, the committee noted the contents of the report and the Audit and Standards Committee work plan for 2020/21.

**15. Audit Scotland report: Scotland's new financial powers - Operation of the Fiscal Framework 2018/19**

There was submitted and noted a report (issued) of 17 October 2019 by the Assistant Chief Executive advising the committee on the issue of an Audit Scotland report titled 'Scotland's new financial powers - Operation of the Fiscal Framework 2018/19'.

**16. Audit Scotland report: Local government in Scotland – Financial overview 2018/19**

There was submitted and noted a report (issued) of 28 January 2020 by the Assistant Chief Executive advising the committee on the issue of an Audit Scotland report titled 'Local government in Scotland – Financial overview 2018/19'.

**17. Public reporting complaints statistics 2019/20 – Periods 8 to 10**

There was submitted a report (issued) dated 24 January 2020 by the Assistant Chief Executive providing the committee with the complaints statistics for period(s) eight to ten of 2019/20, noting that the details were previously presented to the Operations Committee on 24 January 2020'

**18. Members' and Directors' expenses 2019/2020**

There was submitted and noted a report (issued) of 4 February 2020 by the Assistant Chief Executive detailing members' and directors' expenses to 18 January 2020.

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