

Architecture & Design Scotland

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ARCHITECTURE & DESIGN SCOTLAND

MINUTES OF AUDIT COMMITTEE MEETING (23)

Bakehouse Close, 146 Canongate, Edinburgh

11.30 am on Monday 9 May 2016

Present : Martin Crookston, Chair (MC), Andrew Burrell (AB), Graham Hill (GH), Karen Anderson (KA)

Staff : Jim MacDonald, Chief Executive (JMacD), Lynne Lineen, Head of Corporate Services (LL), Andrea Hepburn (AH – Minutes)

Actions	Who	When
ACTION 1 : JMacD to circulate Annex 2 of KPI Report post meeting.	JMacD	ASAP
ACTION 2 :Review of KPIs to be on November 2016 Audit Committee meeting agenda	AH	Nov 2016

1 APOLOGIES

Apologies were received from Sue Evans.

2 MINUTES OF MEETING ON 8 FEBRUARY 2016

The Minutes of the previous Meeting were AGREED.

3 MATTERS ARISING

Actions from the Minutes were as follows:-

Action 1 : MC & LL to prepare report on KPIs for Audit Committee meeting in May 2016.

On the Agenda under Item 6.

Action 2 : Accommodation Review can now be removed from the Risk Register.

Completed.

Action 3 : Internal Audit reports for Risk Management and Project Management to be presented to a future Audit Committee meeting.

This will be on the August 2016 Agenda.

4 CORPORATE RISK REGISTER

LL tabled the updated Risk Register. The Accommodation Review risk has been removed since the last meeting and Risks 11, 12 & 13 have been reinstated to "No Change" as it was felt they should remain the same due to the change process still being implemented.

Risk Management has undergone Internal Audit by Chiene & Tait and the Report will be tabled in August.

The Report was NOTED.

5 MANAGEMENT ACCOUNTS TO 31 MARCH 2016

LL tabled the Management Accounts for the year to 31 March 2016. Income for the year was £1.9m which included £54k carried forward from 2014/15 which had all been committed by purchase orders dated prior to 31 March 2015.

Grant income of £20,000 for the Scottish Scenic Routes initiative and £75,000 grant income in respect of Venice Biennale has been received from the Scottish Government in 2015/16.

Additional income included a grant of £93,885 in respect of the second year of grant funding of the Stalled Spaces project from Scottish Government. £40,000 of this grant income was not spent or committed by 31 March 2016, and A&DS have agreement from Scottish Government to carry these funds forward to use against expenditure on the Stalled Spaces project in 2016/17.

The total actual spend for the period to 31 March 2016 was £1,859,000 representing 94% of total income.

A further £122,000 of expenditure was committed by Purchase Orders at 31 March 2016 (6%).

Within the committed expenditure of £122,000 is an amount of £43,000 in respect of the dilapidation provision for the office property at 9 Bakehouse Close. The accounting treatment of this has been agreed with KPMG and reflects the provision agreed to ensure funds are available to complete contractual dilapidations and repairs at the end of the lease.

Included within committed expenditure is also an amount of £41,000 for Purchase Orders raised in respect of Venice Biennale, for which grant income had not been received by 31 March 2016. These commitments were made with the knowledge that a grant letter would be received from Creative Scotland for £50,000 in early April 2016. This grant will fully fund these commitments.

Total income not spent or committed was £7,000 which equates to 0.3% of our total income which we are allowed to carry forward to 2016/17.

The annual Audit will be carried out by KPMG in June 2016. This will be KPMG's last year as A&DS's external auditors as Audit Scotland are currently re-tendering for the new external audit contract.

The Report was NOTED.

6 KEY PERFORMANCE INDICATORS

The Report on KPIs was tabled and was in two parts – an updated report and an Annex providing a copy of the March 2014 KPI report. JMacD advised that Annex 2 had not been attached and this will be circulated post meeting.

ACTION 1 : JMacD to circulate Annex 2 of KPI Report post meeting.

JMacD advised that we are currently working on the new Corporate Strategy which will involve evaluating our impacts therefore in line with this, KPIs will be reviewed in the autumn.

The principle of the action points (i – iv) were agreed subject to sight of Annex 2. This will be brought back to the November 2016 meeting.

ACTION 2 :Review of KPIs to be on November 2016 Audit Committee meeting agenda

The Report was NOTED.

7 ANY OTHER BUSINESS

GH asked if Audit Committee should be aware of anything re the recent election and the upcoming EU Referendum. JMacD advised that we are not aware of anything at present but once the new Cabinet is announced we can circulate a note of what we think it means for our work. There is nothing obvious regarding EU and timescales for any change would be extensive.

The next meeting is scheduled to take place in Glasgow at 11.30 am on Monday 8 August 2016.

The Meeting closed at 12.20 pm.

Signed:.....
MARTIN CROOKSTON, CHAIR, AUDIT COMMITTEE

Date:.....

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ARCHITECTURE & DESIGN SCOTLAND

MINUTES OF AUDIT COMMITTEE MEETING (24)

Second Floor, The Lighthouse, Mitchell Lane, Glasgow

11.30 am on Monday 8 August 2016

Present : Martin Crookston, Chair (MC), Andrew Burrell (AB), Graham Hill (GH), Sue Evans (SE), Karen Anderson (KA)

Staff : Jim MacDonald, Chief Executive (JMacD), Lynne Lineen, Director of Operations (LL), Andrea Hepburn (AH – Minutes)

Guest : Rhona Mitchell, KPMG (RM)

Actions	Who	When
ACTION 1 : Minor changes discussed to be made to the draft Annual Report & Financial Statements.	LL	31/10/2016
ACTION 2 : Changes discussed to be made to the Risk Register.	LL	14/11/2016
ACTION 3 : Internal Audit Reports to be included on the November 2016 Audit Committee Agenda.	LL	14/11/2016

1 APOLOGIES

There were no apologies.

2 MINUTES OF MEETING ON 9 MAY 2016

The Minutes of the previous Meeting were AGREED.

3 MATTERS ARISING

Actions from the Minutes were as follows:-

Action 1 : JMacD to circulate Annex 2 of KPI Report post meeting.

This information will now be included as part of the November Audit Meeting papers.

Action 2 : Review of KPIs to be on November 2016 Audit Committee meeting agenda.

In progress.

4 KPMG ANNUAL AUDIT REPORT

LL introduced RM who is the Audit Manager for KPMG and RM presented the KPMG Annual Audit Report for the year ended 31 March 2016.

KPMG have completed the A&DS annual audit and the financial statements have been approved as ready to be signed. The draft financial statements were prepared by LL in advance of the audit work. The audit had gone very well and there were no adjustments or errors identified.

In summary there were no issues with all matters classified as green with the exception of financial sustainability which is yellow due to A&DS funding being on an annual basis and therefore classed as potentially having going concern issues. All the internal control testing was satisfactory. The Representation Letter is standard and will be signed on the same date as the financial statements.

MC advised that the Audit Committee have not yet seen the two internal audit reports from Cheyne and Tait although the work has been completed and the draft reports are being reviewed by the Management Team. RM will update the wording of the KPMG Annual Audit Report to advise that the internal audit reports are currently in draft.

MC thanked both the KPMG team and A&DS staff for the very good audit report.

The Report was NOTED.

5 ANNUAL REPORT & FINANCIAL STATEMENTS

LL advised that A&DS is required to produce the Annual Report and Financial Statements annually. Due to changes in the FReM requirements from 2015/16 this document must be structured to split information into two sections - Strategic Report and Financial Statements.

A small number of minor amendments/clarifications are required to the Annual Report. Subject to these being made, the Audit Committee are content to report to the Board that they have approved the draft Annual Report and Financial Statements for the year to 31 March 2016.

ACTION 1 : Minor changes discussed to be made to the draft Annual Report & Financial Statements.

MC wished to convey his thanks to the A&DS team for their work on the Annual Report and Financial Statements.

The Report was NOTED.

6 CORPORATE RISK REGISTER

LL advised that the two changes required to the Risk Register have been made, namely additional mitigations in the loss of key staff and information management risks. LL reported that under information management we are required to comply with the Public Records (Scotland) Act by September 2017. This will require a considerable amount of work to achieve this.

Changes to the Risk Register discussed were as follows:-

- Risk 12 – Information Management should become high priority and moved to the top of the risk register.
- Risk 13 – Pressure on Staff advises “the Management Team will review this in November 2015” requires updating.

ACTION 2 : Changes discussed to be made to the Risk Register.

The updates to the Risk Register were NOTED.

7 2016/17 Q1 MANAGEMENT ACCOUNTS TO 30 JUNE 2016

LL tabled the Management Accounts for Q1 to 30 June 2016.

Total budgeted income for 2016/17 was £1,801,000 which includes grant monies of £121,000 carried forward from 2015/16 which have all been committed by purchase orders dated prior to 31 March 2016. Grant funding in 2016/17 includes £1,365,000 from A&P, £175,000 for Schools and £130,000 for Health. Additional grant income of £10,000 in 2016/17 has been budgeted in respect of the NPF3 project from Scottish Government.

Grant income of £50,000 in respect of the Venice Biennale was accrued in 2015/16, and will be received from Creative Scotland in 2016/17.

Scottish Government agreed to carry forward from 2015/16 Grant income of £39,000 in respect of the Stalled Spaces project. This will be spent in 2016/17 in agreement with SG.

The total actual spend for the period to 30 June 2016 was £398,000 representing 22% of total income. A further £1,211,000 of expenditure was committed by Purchase Orders at 30 June 2016 (67%).

The total net income not spent or committed at 30 June 2016 was £28,000. This represents 1.5% of our total income and will be allocated to expenditure authorised by the Management Team and spent by 31 March 2017.

The Report was NOTED.

8 INTERNAL AUDIT UPDATE

LL advised that Chiene and Tait have prepared their draft reports on Project Management and Risk Management. The Management Team are current considering these but there has been some slippage with the timescales due to staff shortages.

MC advised that this will be on the November 2016 Agenda.

ACTION 3 : Internal Audit Reports to be included on the November 2016 Audit Committee Agenda.

9 ANY OTHER BUSINESS

LL advised that this is KPMG's final year as our auditors and thanked them for their work. Audit Scotland will take up this role next year.

The next meeting is scheduled to take place in Edinburgh at 11.30 am on Monday 14 November 2016.

The Meeting closed at 12.45 pm.

Signed:.....

MARTIN CROOKSTON, CHAIR, AUDIT COMMITTEE

Date:.....

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ARCHITECTURE & DESIGN SCOTLAND

MINUTES OF AUDIT COMMITTEE MEETING (25)

Bakehouse Close, 146 Canongate, Edinburgh

11.00 am on Monday 14 November 2016

Present : Martin Crookston, Chair (MC), Sue Evans (SE), Karen Anderson (KA)

Staff : Jim MacDonald, Chief Executive (JMacD), Lynne Lineen, Director of Operations (LL), Sue Reynolds, Corporate Services Manager (SR), Andrea Hepburn (AH – Minutes)

Guest : Gillian Callaghan, TIAA Ltd (GC)

Actions	Who	When
ACTION 1 : Audit Committee meeting held on 14 November 2016 was not quorate. All decisions in minutes to be formally agreed at February 2017 Audit Committee meeting.	SR	14 February 2017
ACTION 2 : Internal Audit update to be provided at February 2017 Audit Committee meeting.	SR	14 February 2017
ACTION 3 : Small amendments to be made to the Risk Management Policy.	SR	14 February 2017
ACTION 4 : Add additional sections for update on policies and discussions with sponsor unit to future CEO Governance Statements.	SR	14 February 2017
ACTION 5 : Update of progress for the A&DS Records Management Plan to be provided in February 2017.	SR	14 February 2017

1 APOLOGIES

Apologies were received from Graham Hill and Andy Burrell. It was noted that the Committee were not quorate therefore any decisions made could not be formally agreed until the next meeting.

Action 1: Audit Committee meeting held on 14 November 2016 was not quorate. All decisions in minutes to be formally agreed at February 2017 Audit Committee meeting.

MC also advised that GC was in attendance from our internal auditors, TIAA Ltd who have recently taken over the internal audit arm of our current provider, Chiene & Tait.

2 MINUTES OF MEETING ON 8 AUGUST 2016 & MATTER ARISING

It was recommended that the Minutes of the previous Meeting were AGREED.

Actions from the Minutes were as follows:-

Action 1 : Minor changes discussed to be made to the draft Annual Report & Financial Statements.

The changes were made, the Financial Statements were signed and have been lodged with Companies House.

Action 2 : Changes discussed to be made to the Risk Register.

This is on the Agenda later.

Action 3 : Internal Audit Reports to be included on the November 2016 Audit Committee Agenda.

This is on the Agenda later.

MC advised that KPIs are not on the agenda as planned as these have been superseded by balanced scorecards which is on the Board Meeting agenda this afternoon.

3 INTERNAL AUDIT REPORTS 2015/16

LL advised that there had been a delay in obtaining the finalised Internal Audit Reports on Project Management and Risk Management due to A&DS staff shortages. This has now been rectified and the two Internal Audit reports for 2015/16 were tabled.

GC reported that in relation to the Project Management internal audit they had based their audit work on two projects - the Design Skills Symposium and Decade projects. Weaknesses identified were a lack of quality control targets and risk register issues not being formally logged. Overall a Reasonable Assurance marking was given for Project Management.

The Risk Management audit was marked as Reasonable Assurance. Weaknesses identified were areas missing from the Risk Management Policy, no linkage between the Corporate Risk Register and the objectives and the monitoring of risks is inconsistent.

The Management Team were happy to accept the recommendations made in both these Reports.

The Report was NOTED.

4 INTERNAL AUDIT PROGRESS REPORT 2016/17

SR reported that we have instructed our Internal Auditors, TIAA, to do an advisory audit in relation to our Project Plan for Data Management and our proposed approach in order to comply with Public Records (Scotland) Act 2011. This work by TIAA is now complete and they expect to issue the draft report next week. The Communications internal audit will begin in January 2017.

MC asked if an internal audit update can be provided at the February 2017 meeting.

ACTION 2 : Internal Audit update to be provided at February 2017 Audit Committee meeting.

5 FOLLOW UP TO INTERNAL AUDIT REPORT ON RISK MANAGEMENT

SR reported that further to recommendations in the Internal Audit Report on Risk Management, the Risk Policy has been updated with additional sections added. Discussion took place and it was agreed that we have taken a conservative approach to risk but the appetite is clear and there should be a balance in terms of what we see as risk.

It was agreed that we would make the small amendments required and circulate round Audit prior to the Board having sight of this as the Corporate Plan is developed. This is separate to the Risk Register and should be reviewed annually.

ACTION 3 : Small amendments to be made to the Risk Management Policy.

6 CORPORATE & STRATEGIC RISK REGISTERS

SR reported that following the recommendations from TIAA we would move forward with Project Risk Registers and the Corporate Risk Register along with a new Strategic Risk Register which would combine the Corporate Risk Register risks into high level top three for management of the organisation. Audit Committee will be presented with the Corporate Risk Register and Strategic Register while the Board will be presented with the Strategic Risk Register. Once the new Corporate Strategy is finalised a column in the Corporate and Strategic Risk Registers will be added to link across to objectives.

The Corporate and Strategic Risk Registers were NOTED and it was AGREED to recommend the Strategic Register to the Board.

7 CEO GOVERNANCE STATEMENT AND MANAGEMENT TEAM STATEMENT OF INTERNAL CONTROLS

SR tabled the quarterly CEO Governance Statement and Management Team Statement of Internal Controls which reports on governance issues and highlights any concerns that may have arisen. In future the Management Team will each do a similar report for the CEO.

MC asked if an update on policies could be added to the end of future reports and SE asked if discussions with our sponsor unit could be added.

ACTION 4 : Add additional sections for update on policies and discussions with sponsor unit to future CEO Governance Statements.

The Report was NOTED.

8 Q2 2016/17 MANAGEMENT ACCOUNTS

LL tabled the Management Accounts for the six months Q2 to 30 September 2016.

Income

The report shows that the total budgeted income for 2016/17 was £1,813,000.

This includes grant monies of £121,000 carried forward from 2015/16 which have all been committed by purchase orders dated prior to 31 March 2016. Grant funding in 2016/17 includes £1,365,000 from A&P, £175,000 for Schools and £130,000 for Health.

Additional grant income of £10,000 has been budgeted in respect of the NPF3 project and £5,000 in respect of Venice Biennale project in 2016/17, both from Scottish Government. Grant income of £7,000 has also been budgeted from Forestry Commission Scotland for the Timber Awards Exhibition.

Grant income of £50,000 in respect of the Venice Biennale was accrued in 2015/16, and has been received from Creative Scotland in 2016/17.

Scottish Government agreed to carry forward from 2015/16 Grant income of £39,000 in respect of the Stalled Spaces project. This will be spent in 2016/17 in agreement with SG.

Expenditure

The total actual spend for the period to 30 September 2016 was £813,000 representing 45% of total income.

A further £882,000 of expenditure was committed by Purchase Orders at 30 September 2016 (49%).

Within the committed expenditure of £882,000 is an amount of £43,000 in respect of the dilapidation provision for the office property at 9 Bakehouse Close. The accounting treatment of this has been agreed with KPMG and reflects the provision agreed to ensure funds are available to complete contractual dilapidations and repairs at the end of the lease.

Net Income less Spend and Committed

The total net income not spent or committed at 30 September 2016 was £22,000. This represents 1.2% of our total income.

The overall position at 30 September 2016 in relation to projects is in line with our Business Plan.

The current uncommitted Core income balance of £22,000 will be allocated to expenditure authorised by the Management Team and spent by 31 March 2017.

The Report was NOTED.

9 UPDATE ON PUBLIC RECORDS (SCOTLAND) ACT 2011

LL updated on the Public Records (Scotland) Act 2011 which came into force in January 2013 and requires all public bodies to publish their Records Management Plan (RMP) within an agreed timeframe. A&DS are expecting a letter from the Keeper of the Records of Scotland in March 2017 asking A&DS to submit a RMP along with evidence by 30 September 2017.

The RMP will cover areas including Senior Management Responsibility, Records Management Responsibility, Records management Policy Statement, Business Classification, Retention Schedules, Destruction Arrangements, Archiving Arrangements, Information Security, Data Protection, Business Continuity and Audit Trail.

This is a substantial piece of work and we have a Project Plan in place, which includes visiting Historical Environment Scotland to learn from about their experience.

Our current data management system will require a significant amount of work, especially as we have changed the way we work from programmes based to projects based.

MC asked if an update of progress for the A&DS Records Management Plan could be brought to the February 2017 Meeting.

ACTION 5 : Update of progress for the A&DS Records Management Plan to be provided in February 2017.

10 ANY OTHER BUSINESS

There was no other business.

The next meeting is scheduled to take place in Edinburgh at 11.30 am on Monday 13 February 2017.

The Meeting closed at 12.30 pm.

Signed:.....
MARTIN CROOKSTON, CHAIR, AUDIT COMMITTEE

Date:.....

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ARCHITECTURE & DESIGN SCOTLAND

MINUTES OF AUDIT COMMITTEE MEETING (26)

Bakehouse Close, 146 Canongate, Edinburgh

11.30 am on Monday 13 February 2017

Present : Martin Crookston, Chair (MC), Andrew Burrell (AB), Graham Hill (GH), Sue Evans (SE), Karen Anderson (KA)

Staff : Jim MacDonald, Chief Executive (JMacD), Lynne Lineen (LL), Sue Reynolds (SR), Andrea Hepburn (AH - Minutes)

Guests : Gillian Callaghan, TIAA Ltd (GC), Carol Grant, Audit Scotland (CG)

1 APOLOGIES

There were no apologies.

Everyone was introduced to GC from our internal auditors, TIAA Ltd and CG from Audit Scotland, the new external auditors were in attendance.

2 MINUTES OF MEETING ON 14 NOVEMBER 2016

The Minutes of the previous Meeting were AGREED.

3. MATTERS ARISING

It was agreed that the new format for actions listed as a separate schedule was a better way to control formal completion of actions.

4. CEO QUARTERLY GOVERNANCE STATEMENT

The quarterly CEO Governance Statement has had policy updates and sponsor division updates added since the previous report. KA asked how we benchmark sickness absences and how we compare to similar organisations. LL advised that this is reported in the Annual Financial Statements and compares absence rates to the previous year. We will look at how we compare to other similar sized organisations.

Action 1: SR to look into sickness absence rates for comparable organisations.

The Report was NOTED.

5. STRATEGIC AND CORPORATE RISK REGISTERS

The Strategic and Corporate Risk Registers were tabled. It was noted that cybercrime and the effects of Brexit on non UK staff have been added since the last meeting. We have met with our IT support providers for advice and training to reduce the risk of cybercrime. This includes considering the option of Cloud storage. MC asked for an update of this at the next meeting.

The Business Continuity Plan will be updated to take these factors into account and the first draft will be tabled at the next Audit and Board Meetings.

Action 2: Update on cybercrime and Cloud storage to be tabled at the next Audit Meeting.

Action 3: Business Continuity Plan to be tabled at the next Audit Committee and Board Meetings.

The Report was NOTED.

6. 2016/17 Q3 MANAGEMENT ACCOUNTS TO 31 DECEMBER 2016

The 2016/17 Q3 accounts to 31 December 2016 were tabled.

Income

The report shows that the total budgeted income for 2016/17 was £1,916,000.

This includes grant monies of £121,000 carried forward from 2015/16 which have all been committed by purchase orders dated prior to 31 March 2016. Grant funding in 2016/17 includes £1,365,000 from A&P, £175,000 for Schools and £130,000 for Health.

Additional income in 2016/17 totalled £124,000.

Scottish Government (SG) agreed to carry forward from 2015/16 Grant income of £39,000 in respect of the Stalled Spaces project. This is being spent in 2016/17 in agreement with SG.

Expenditure

The total actual spend for the period to 31 December 2016 was £1,159,000 representing 61% of total income.

A further £492,000 of expenditure was committed by Purchase Orders at 31 December 2016 (26%).

Within the committed expenditure of £492,000 is an amount of £43,000 in respect of the dilapidation provision for the office property at 9 Bakehouse Close. The accounting treatment of this has been agreed with previous external auditors, KPMG, and reflects the provision agreed to ensure funds are available to complete contractual dilapidations and repairs at the end of the lease.

At 31 December 2016, £264,000 of budgeted income had not yet been spent (invoiced) or committed (by Purchase Order).

Following discussions with Management Team and Project Heads, it was confirmed a further £94,000 was planned authorised expenditure by 31 March 2017 as per the Business Plan but Purchase Orders had not yet been raised as at 31 December 2016.

Net Income less Spend, Committed and Authorised in Business Plan

The total income not spent, committed or authorised to be spent in the Business Plan 2016/17 as at 31 December 2016 was £169,000.

Within the figure of £169,000 for not yet spent, committed or authorised is income of £12,500 in respect of the Materials Library, which is "ring fenced" to be spent in relation to the Materials Library, leaving a balance of £156,500.

The £156,500 is made up from project funding of £22,000 not yet allocated to authorised projects and £134,500 of savings against original budgets following a review to accurately forecast expenditure on salaries (£100,000) and overheads (£34,500) to 31 March 2017.

The saving in relation to salaries results from staff vacancies not being filled in 2016/17, gaps resulting from delays in recruiting and reduced salary costs due to sickness and maternity pay.

In relation to staffing levels for 2017/18, the Management Team is currently recruiting two new members of staff who are forecast to be on the payroll from May 2017.

The budget for travel 2016/17 has also been reviewed and reduced by £20,000 due to staff and Board travelling less than previous years.

Management Team is currently looking at projects and other proposals to spend the balance of uncommitted income and is confident this will be spent by 31 March 2017.

The Report was NOTED.

8 AUDIT SCOTLAND ANNUAL AUDIT PLAN 2016/17

Item 8 was taken before Item 7.

Audit Scotland will be our new external auditors from 2017 to 2022. CG from Audit Scotland presented the annual audit plan for 2016/17.

The Financial Statements timetable and audit fee of £7,860 has been agreed between Audit Scotland and A&DS.

MC mentioned the wider audit dimension and the need for guidance re overlaps between internal and external audit.

The Report was NOTED.

7 INTERNAL AUDIT UPDATE

SR reported that the internal auditors have carried out the Communications Audit which recommended that an Annual Communications Plan should be developed including activities and target timescales to facilitate monitoring of communications at a strategic level. We have agreed to consider the development of an annual communications plan, however will also be exploring other options alongside this.

The internal auditors also carried out a follow up review of both Risk Management and Project Management internal audits. They advised that two of the five recommendations from the initial audit have been implemented and the other three (two Project Management and one Risk) should be implemented.

The Reports were NOTED.

9 DATA MANAGEMENT PROJECT UPDATE

A&DS must comply with the Public Sector (Scotland) Act 2011 by 30 September 2017, and this involves A&DS submitting a Records Management Plan (RMP). A draft RMP was tabled to show the Audit Committee the extent of the work involved. A&DS will be required to show all data is managed and stored effectively which will support the new project based way of working.

LL advised that the RMP is a substantial piece of work and applies to both physical and electronic documents. Regular updates will be provided to the Management Team and Audit Committee.

Once submitted The Keeper of the Records of Scotland will review our RMP and will also expect annual updates of improvements made.

MC thought this was helpful and a good introductory report.

The Report was NOTED.

Action 4: Updates re RMP to be tabled at the next Audit Committee Meetings.

10 ANY OTHER BUSINESS

Future Meeting Dates

MC would like to consider alternative dates/times for Audit Committee Meetings which will allow reports to Board to be more timeous. MC and LL to consider alternative dates and times for future Audit Committee meetings.

Action 5: Alternative dates and timing for future Audit Committee Meetings to be considered.

Audit Chairs Workshop

MC will be attending an Audit Committee Chairs Workshop in March 2017 which has been organised by SG.

The next meeting date to be confirmed.

The Meeting closed at 1.00 pm.

Signed:.....

MARTIN CROOKSTON, CHAIR, AUDIT COMMITTEE

Date:.....