

Minute of Audit Committee

Meeting	Audit Committee	Date/Venue	Tuesday 20 June 2018, Conference Room, Fettas.
Meeting Called By	David Hume, Chair	Start Time	10:00
Reference Meeting No	SPAAUDIT-200618	End Time	11:50

Members Present		In Attendance	
Name	Title	Name	Title
David Hume	Committee Chair	Hilary Pearce	Director, SPA
Grant Macrae	Authority Member	Robin Johnstone	Head of Legal, SPA
Caroline Stuart	Authority Member	Helen Berry	Head of Internal Audit, Scott Moncrieff
		Karen Vallance	Committee Co-ordinator, SPA

1. Introduction/Welcome

1.1 Chair's Opening Remarks

1.1.1 The Chair welcomed attendees to the meeting and thanked them for attending at short notice. The Chair welcomed Caroline Stuart who had been invited to the attend.

1.2 Apologies

1.2.1 There were no apologies received.

1.3 Declarations of Interest:

1.3.1 There were no declarations of interest.

1.4 Any other business

1.4.1 There was no other business.

2. Minute and Actions from previous meeting:

2.1 The noting of Minutes and the action log was deferred to the Committee scheduled for 24th July 2018.

3. Matters Arising

3.1 There were no matters arising.

4. ICO Overview

4.1 R Johnstone presented the report highlighting that of the 117 recommendations, the SPA rejected 19. There were 28 urgent recommendations, 72 high, 10 medium and 7 low. H

Pearce added that of the 98 accepted, all had been subsumed within the SPA Improvement Plan 2018-19 and are tracked and reported monthly internally and quarterly to the full SPA Board.

4.2 Members queried whether the Committee had had sight of the Police Scotland ICO Audit report and requested a meeting with Police Scotland to discuss their recommendations tracker. As Police Scotland, SPA and Forensic Services share common ICT systems and processes it was thought beneficial to have a joint meeting to review all recommendation trackers and allow a strategic overview **ACTION 20180620-PAUDIT-001.**

4.3 Members discussed whether the use of the word 'rejected' against a recommendation was acceptable and, whether a more positive response should be provided. When a recommendation was 'rejected' due to the action being in place prior to the report; Members suggested that alternatively the recommendation should be accepted and marked 'complete' or 'implemented'. Members were advised that the management responses had been reported back to the ICO.

4.4 With regard to paragraph 2.9, the Chair highlighted that the email explained that the Audit Committee had had sight of the report, however, this was incorrect.

4.5 With regard to paragraph 2.10, the Chair corrected that the GDPR readiness action plan was circulated to all Members of the Committee on a fortnightly basis.

4.6 Members noted concern that the 'Financial Implications', 'Legal Implications' and 'Reputational Implications' were not adequately detailed.

4.7 In order to ensure the Committee was fully sighted on progress made against the recommendation tracker, Members agreed that the tracker should be a standing item at future Audit Committees **ACTION 20180620-PAUDIT-002.**

4.8 Members requested confirmation on whether the recommendation tracker had already been sent to the ICO **ACTION 20180620-PAUDIT-003.** Members also requested that consideration be given to whether or not the tracker can either be merged or cross-reference with the GDPR readiness action plan **ACTION 20180620-PAUDIT-004.**

4.9 Members discussed and scrutinised the content, layout and format of the recommendation tracker and noted the following points:

- All recommendations should have specific implementation dates recorded.
- All recommendations should have an agreed action.
- Consideration should be given to whether recommendations are noted as 'partially accepted'.
- Further consideration should be given to recommendations that have been 'rejected'.
- The tracker should include a key detailing the RAG status of implementation dates.

4.10 R Johnston and H Pearce both observed that certain items on the recommendations tracker were significantly out of date, and that actions had in fact been implemented where none was recorded.

4.11 At the Members request, H Berry agreed that Internal Audit would work with the SPA Information Management team to review the process on addressing recommendations

ACTION 20180620-PAUDIT-005.

4.12 In response to Members questions, H Pearce agreed to confirm when the next follow up audit will take place and what it is likely to include **ACTION 20180620-PAUDIT-006.**

4.13 On conclusion of reviewing the tracker, Members were in agreement that they had received no assurance and would report such to the SPA Chair. At the Members request, H Pearce agreed to feedback the Committee's comments to the SPA Senior Management Team **ACTION 20180620-PAUDIT-007.**

5. Audit Committee Development Day

5.1 Members discussed holding an Audit Committee development day once an additional Member(s) had joined the Committee. Discussion was held on the items that could be brought, including Internal Audit leading a discussion on risk management and the Committees role in relation to information management. The Chair and H Pearce agreed to speak with Kenneth Hogg to further discuss potential items for the development day

ACTION 20180620-PAUDIT-008.

6. AOCB

6.1 There was no other business.

7. Date of Next Meeting: 24 July 2018