

KLTR Audit Committee Meeting Minutes

Meeting held on Thursday 12th September 2024 at 14.30pm, Victoria Quay & Hybrid

Present

David Watt (Chair)	Non-Executive director
Vanessa Davies	Non-Executive director
Annie Gunner-Logan	Non-Executive director
Bobby Sandeman	Chief Executive and Accountable Officer
Evelyn Aitken	Chief Finance Officer/ Deputy Accountable Officer
Catriona Deans	Head of Governance & Strategy

In Attendance

Maggie Bruce	Auditor, Audit Scotland
Sarah Kavanagh	Secretariat

Agenda Item 1 – Introduction & Apologies

1. The Chair opened the meeting and welcomed all colleagues. There were apologies from Marlene Anderson. There were no declarations of interest.

Agenda item 2 – Review of the TOR of the AC

2. The Chair introduced paper KLTR/AC/2024/09/01 and invited comments.
3. General discussion focused on the wording within the TOR and the need for further clarity. It was agreed that new wording would be considered and submitted for approval at a later date

Action Point

- New wording to be considered and submitted for approval

Agenda item 3 – Accountable Officer Update

4. The CE/AO (Chief Executive/Accountable Officer) presented paper KLTR/AC/2024/09/02. The Committee noted the paper.
5. Discussion focused on other initiatives, such as OPTS. It was confirmed that the current framework for OPTS was appropriate, but future reviews of cost recovery, increasing fees, and costs may be necessary. Staffing levels at KLTR were queried and confirmed to be stable. The CFO (Chief Finance Officer) mentioned that any arising vacancies would be reviewed to assess the possibility of replacement at a lower grade.

Agenda item 4.1 – Annual Report & Accounts

6. The CFO presented papers KLTR/AC/2024/09/05, KLTR/AC/2024/09/06 & KLTR/AC/2024/09/07
7. The Committee noted the papers.
6. General discussions ensued regarding the content of the papers, with some minor changes to layout and typographical errors identified.

Agenda Item 4.2 Audit Scotland Presentation

9. The Auditor presented paper KLTR/2024/09/03. A clean audit certificate will be included in the report, subject to the amendments noted in section 4.1. A letter of representation will be signed by the Accountable Officer once uploaded to the pack.
10. The Committee confirmed there were no issues.

Overview of Paper KLTR/AC/2024/09/04

11. Some issues were found during the audit with year-end bank statements and balances, which were corrected. It was confirmed that these issues would be resolved going forward due to the appointment of a Chief Finance Officer.
12. Discussion points included:
 - Expanding the action plan due to representational risk.
 - Adequacy of the wider scope of finances, with plans to expand on issues with reserves next year.
 - Satisfaction with internal controls and follow-up on reform plans in the next financial year.
 - Consistency in wording, with changes to be made post-meeting.
13. The Chair thanked the Auditor for her work and the Committee recommended that the CE/AO sign the documents once the changes were made.

Action Points

- Recommended changes to be made to the Annual Report and the Audit report.

Agenda item 5 – List of main corporate policies, processes & services

14. The Head of Governance & Strategy presented paper KLTR/AC/2024/09/08. The Committee noted the paper and raised the following points:

- Data protection (GDPR) was not listed as its own policy. Members agreed this should be considered further before the next meeting. Additional information was requested on how KLTR stores and refers data to agencies such as HMRC and the Police.
- The CEO/AO advised that a new legal service provider would conduct a GDPR audit, but the Chair suggested exploring more cost-effective alternatives, such as the ICO. Progress and a decision on an alternative GDPR auditor are expected by the next meeting.
- Discussion on the extent to which KLTR uses COPFS policies and their appropriateness. The Committee advised that KLTR must stay updated with COPFS policies to ensure their relevance.

Action Points:

- Consideration of GDPR policies and alternative auditors, with an update to be provided at the next meeting

Agenda item 6 – Discussion around how AC get assurance

15. Paper KLTR/AC/2024/09/09 was noted.

16. The Committee advised that the CE/AO must make a Statement of Internal Controls. A gateway review was suggested.

17. The CFO confirmed that internal audit departments would be explored.

Action points

- Further consideration to be given to internal controls assurance.

Agenda Item 7 – AOB & Closing

18. An away day/strategy day will be planned shortly.

19. The Chair thanked attendees and confirmed the next meeting would be on Thursday, 12th March 2025, although this date is subject to change.