

COPFS AUDIT & RISK COMMITTEE
MINUTES OF THE MEETING HELD ON 3 JULY 2019
EDINBURGH PROCURATOR FISCAL OFFICE

Present:

Members

Robert Tinlin	Non-Executive Director – Chair
Vanessa Davies	Non-Executive Director
David Watt	Non-Executive Director

In Attendance

David Harvie	Crown Agent and Chief Executive
Ian Walford	Deputy Chief Executive (DCE)
Mark Howells	COPFS Director of Finance & Procurement (DFP)
Marlene Anderson	Head of Financial and Systems Accounting
Douglas Taylor	Head of Management Accounting and Planning
Robert Sandeman	Solicitor to QLTR
Pamela Wilkinson	Senior Internal Audit Manager, SG Internal Audit
Gillian Woolman	Audit Director, Audit Scotland
Esther Scoburgh	Senior Audit Manager, Audit Scotland
Grietje Menger	Senior Auditor, Audit Scotland
Gordon McAllister	Senior Auditor, Audit Scotland
Paulina Mejer	COPFS Secretariat

Apologies

William Wilkie	Audit Manager, SG Internal Audit
Sharon Davies	COPFS Senior Management Accountant

Welcome

1. The Chair welcomed everyone to the meeting and passed on the apologies of William Wilkie and Sharon Davies.

Declaration of Interest

2. David Watt (Non-Executive Director) reminded the committee of his declared interest in relation to membership of the Scottish Parliament Corporate Body Advisory Audit Board.

Feedback on pre meetings

3. Non-Executive Directors (NXDs) had a discussion with the External Audit team prior to the meeting.

IAD Annual Assurance

4. The chair noted that this paper had been considered at the May meeting and was presented again here for completeness. It was duly noted.

Audit Scotland report – 2018/19 IT Overview

5. The Audit Director presented the draft report, which provided a comprehensive, positive in nature, review of the COPFS IT department.

6. She advised that the report highlighted that digitalisation was underway and the current position was deemed to be a good foundation for further progress.

7. The Committee noted the draft report, thanking Audit Scotland for its comprehensiveness, acknowledged the usefulness of the report for the development of the organisation and looked forward to the report being finalised.

Presentation of COPFS Annual Accounts

8. DFP recorded his gratitude to the finance team for the work that they had done to complete the COPFS accounts in addition to their normal day to day work. The Head of Financial and Systems Accounting presented the accounts, outlined key facts and confirmed that the COPFS accounts are prepared on an accruals basis.

9. Following discussion on details of the Annual Accounts, the Committee approved them and, after hearing from the external auditors, agreed to recommend them to the Accountable Officer (the Crown Agent and Chief Executive) to sign.

COPFS Covering Letter (Letter of Representation)

10. The Committee noted the contents of the Letter of Representation and requested that, in future years, it would be helpful to receive reports ahead of final signing which provide background support for assurance statements contained in the Letter.

Presentation of the QLTR Annual Accounts

11. DFP gave credit to Sharon Davies for completing the accounts; unfortunately Sharon was not available to attend the meeting. DFP confirmed that the QLTR accounts are produced on a cash basis and proceeded to outline the key facts shown in the accounts.

12. The Committee were asked to review and approve the Annual Report and Accounts for the year ended 31 March 2019 prior to them being signed.

13. The Committee approved the QLTR 2018-19 accounts and, after hearing from the external auditors, recommended them to the Accountable Officer (Solicitor to QLTR) to sign.

QLTR Covering Letter (Letter of Representation)

14. The Committee noted the contents of the Letter of Representation.

2018/19 Annual Audit Report on COPFS

15. The Audit Scotland Audit Director presented this item, highlighting the significant points within the report requiring special attention of the Committee.

16. Annual Audit Report showed the financial statements of COPFS gave a true and fair view of the state of affairs of COPFS as at 31 March 2019. They were properly prepared in accordance with the financial framework.

17. The expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

18. The audited part of the remuneration and staff report, performance report and governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by the Scottish Ministers.

19. The Committee noted the Annual Audit Report contents, and the draft covering letter, and thanked Audit Scotland for their work on producing such comprehensive and constructive report.

2018/19 Annual Audit Report on QLTR

20. The Audit Scotland Audit Director presented this item, highlighting the significant points within the report requiring special attention of the Committee.

21. Annual Audit Report showed the financial statements of QLTR gave a true and fair view of the state of affairs of QLTR as at 31 March 2019. They were properly prepared in accordance with the financial framework and that the financial statements properly present the receipts and payments for the year ended 31 March 2019 and the balances held at that date.

22. Receipts and payments were incurred or applied in accordance with applicable enactments and guidance.

23. The audited part of the remuneration and staff report, performance report and governance statement were all consistent with the financial statements.

24. The Committee noted the Annual Audit Report contents, and the draft covering letter, and thanked Audit Scotland for their work on producing such comprehensive and constructive report.

Approval and Signing of the 2018/19 Annual Accounts for COPFS and QLTR

25. The Committee formally approved the accounts of both the COPFS and the QLTR and recommended them to the Accountable Officers for signing.

AOB

26. The Chair thanked everyone, in COPFS, QLTR and the audit teams, for their input and for the hard work of all involved to achieve the financial outcome And the delivery of the audit process.

Date of Next Meeting

27. The next meeting will be on 21st August 2019.