

COPFS and QLTR Audit and Risk Committee

Minutes of the meeting held on 25 May 2022

(via MS Teams)

Present:

Members

Robert Tinlin	Non-Executive Director (Chair)
David Watt	Non-Executive Director

In Attendance

David Harvie	Crown Agent, Chief Executive and COPFS Accountable Officer
Robert Sandeman	QLTR Accountable Officer
Gillian Woolman	Audit Director, Audit Scotland
Esther Scoburgh	Senior Audit Manager, Audit Scotland
Keith Dargie	COPFS Chief Digital Officer and Head of Business Services
Neil Reid	Audit Scotland COPFS Lead
Jim Montgomery	Audit Manager, SG Internal Audit Directorate
William Wilkie	Senior Auditor, SG Internal Audit Directorate
Marlene Anderson	COPFS Director of Finance and Procurement
Sharon Davies	COPFS Head of Management Accounting and Planning
Ian Palmer	COPFS Secretariat

Apologies

Vanessa Davies	Non-Executive Director
Katie Gibson	Audit Scotland QLTR Lead

1.

Welcome / Declarations of Interest and Feedback on pre-meetings

The Chair welcomed the group.

There were no declarations of interest.

Pre-meetings had been held with ARC and representatives of internal and external audit. It was agreed that any updates in that regard would be given when the appropriate agenda item was being discussed.

2.

Minutes of the Previous Meeting

The draft minutes of the ARC meeting held on 3 March 2022 were approved.

Action: Secretariat to arrange for the approved minutes to be published on COPFS website.

3.

Matters Arising and COPFS ARC Action Tracker

The written update on progress with actions from the HMIP Report on COPFS management of CAAPs was noted. Updates on this topic will now form a substantive ARC agenda item.

The action tracker was agreed. The actions specified below will be removed, having now been fulfilled:

Item 13 (*ARC to be issued with schedule of COPFS Health & Safety inspection visits*)

Item 15 (*Scottish Parliament Report on Public Bodies Sponsorship to be sent to some members of ARC meeting group*)

Item 16 (*Secretariat to arrange ARC meeting to discuss COPFS procurement of forensic pathology and mortuary services.*)

4.

Audit Trackers

Internal Audit Tracker

ARC Paper 13 (2022) was discussed, and progress noted.

A further specific action was identified :

Information Management Assurance Phase 2

It was noted that the original target date had been missed. KD reported that extensive work is ongoing in the various strands of strategic planning and a framework document is being developed which will facilitate identification of new timeframes.

Action

KD to issue ARC with Information Management Assurance Phase 2 framework document once completed.

External Audit Tracker

ARC Paper 15 (2022) was noted.

KD reported that meetings of BPIC had been re-aligned to tie in with the business planning process. This has slightly altered the target for publication of meeting minutes of that group.

5.

COPFS Update

DH (CA) gave a general update which included:

Resource Spending Review

General discussion pending publication on 31 May 2022 of the Resource Spending Review initial indicative allocations.

Court Recovery Programme

Owing to the nature of the pandemic, recovery progress in the earlier months of 2022 has been variable. In the last 6–8-week period there has been gradual improvement and work continues to bring recovery up to projected levels. Liaison work continues with CJ partners to progress recovery.

6.

QLTR Issues

BS gave a general update including:

QLTR Team

QLTR held a recent Team Workshop event and outcomes of this are to be taken forward
New QLTR case management IT system to be introduced in June 2022.

QLTR Property Transfer Scheme

The scheme remains on track to move to consultation phase by Autumn 2022 and launch in Spring 2023. Good progress is being made with pilot cases and liaison work with public and community bodies continues. Recruitment ongoing and should be completed within next few weeks.

Treasure Trove

Future review of Treasure Trove policies and systems to be undertaken.

Given lockdown issues and an increased public interest in using metal detectors, there is a significant backlog of recovered artefacts awaiting appraisal. QLTR have consulted with SG Finance and National Museum of Scotland, and it has been agreed that QLTR will fund 3 temporary (18 months) TTU posts to assist with this work. This is to be funded through the ringfencing of funds normally submitted through the Scottish Consolidated Fund. Recruitment for these posts commences in June 2022.

ARC expressed their appreciation of the diversity of work being undertaken by QLTR.

7.

Finance Update, Draft Annual Accounts

MA presented paper ARC 16a (2022)

Key points included:

Outturn as at time of meeting showing £1.7m underspend in relation to resource and capital.

Year-end adjustments for accruals, annual leave commitments etc have been factored in but provisions are to be finalised.

Court Recovery programme is ongoing. Current overspend is being offset by savings identified through recruitment delays and workforce attrition.

General update in relation to Resource Spending Review. Indicative allocations to be published at end of May 2022.

COPFS Executive Board have approved the delegated budgets for 2022/23. Forecasts due to begin at end of June 2022. Planning and monitoring programme have also been discussed at Workforce Planning Group.

ARC noted the contents of the update.

7. (cont.)

COPFS Annual Report on Fraud

MA gave an overview of paper ARC 16b (2022).

Ongoing initiatives to help counteract potential payment fraud were discussed.

Work continues to ensure that all COPFS staff are kept updated on any fraud awareness issues.

It was noted by ARC that no instance of fraud had been identified during the reporting period.

8.

External Audit – Audit Scotland

COPFS Management Report 2021-22 ARC Paper 17 (2022)

ES presented the above

The report concluded that all effective and appropriate internal controls are in place.

ARC noted the paper.

9.

DIAA Update

JM presented the following papers:

Progress Report ARC Paper 18 A (2022)

COPFS Annual Assurance Opinion Report ARC Paper 18 B (2022)

IA Report: Future Ways of Working ARC Paper 18 C (2022)

The undernoted papers were issued for general information:

Internal Audit Strategy ARC Paper 18 D (2022)

Internal Audit Charter ARC Paper 18 E (2022)

Above papers were noted and general discussion followed.

It is anticipated that a DIAA Gateway Review into COPFS Procurement of Mortuary and Forensic Pathology Services can be conducted and concluded by the time of the next ARC meeting in July 2022. The commissioning of this review was agreed.

There was a lengthy discussion in relation to Future Ways of Working and the implementation of the report's recommendations. It was agreed that these discussions will be continued off-table.

The overall assurance received for the 2021-22 internal audits was Reasonable Assurance.

10.

COPFS Procurement of Mortuary and Forensic Pathology Services

This was included in discussion at agenda item 9 above.

11.

Risk Management

DW gave an overview of the following papers:

Risk Management Group Annual Report ARC Paper 19 A (2022)

Risk Management Group Chair Report ARC Paper 19 B (2022)

Risk Management Group Meeting Minutes ARC Paper 19 C (2022)

COPFS Corporate Risk Register ARC Paper 19 D (2022)

ARC noted these reports and the excellent progress made on Risk monitoring, deep dives and updates to risk actions.

The introduction of a COPFS Risk Champion and the development of Risk Awareness training for all staff was welcomed.

12.

Assurance Mapping and Draft Governance Statement

Assurance Mapping ARC Paper 20 A (2022) was discussed and agreed.

ARC valued the report and thanked the various teams involved in its production.

Draft Governance Statement ARC Paper 20 B (2022) was discussed.

It was agreed that the paper be updated to reflect that all NXD members are on COPFS Executive Board and that 2 NXDs are now on the COPFS Risk Management Group.

Some formatting and textual changes are also to be agreed and these will be discussed offline.

13.

AOB and Date of Next Meeting

No additional items raised.

ARC will next meet on 6 July 2022 at 11 am by MS Teams