

**Audit and Risk Committee Extraordinary Meeting for the Approval  
and Signing of COPFS Annual Accounts**

**Wednesday, 22 September 2021 at 1415 hrs**

**(via MS Teams)**

**MINUTES**

**Present**

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

**In Attendance**

David Harvie	Crown Agent, Chief Executive and COPFS Accountable Officer
Ian Walford	COPFS Deputy Chief Executive
Marlene Anderson	COPFS Director of Finance and Procurement
Gillian Woolman	Audit Director, Audit Scotland
Esther Scoburgh	Audit Manager, Audit Scotland
Jim Montgomery	Audit Manager, SG Internal Audit Directorate
William Wilkie	Senior Auditor, SG Internal Audit Directorate
Nikolas Koutris	COPFS Head of Financial Accounting & Finance Systems
Claire Lumgair	COPFS Finance Business Partner
Ian Palmer	COPFS Secretariat

**Apologies**

None tendered

## **1. Welcome and Expressions of Interests**

RT welcomed the group.

DW expressed an interest in Glasgow University and The Scottish Parliament.

## **2. Presentation of COPFS Annual Accounts and COPFS Letter of Representation**

MA presented the Annual Report and Accounts, which had been issued at a late stage in order that they best reflect the most up to date position.

MA gave an overview of the papers and highlighted recent changes.

General discussion followed and the committee welcomed the enhancement in presentation and additional clarity the update had brought to the reader.

The COPFS Letter of Representation was received and noted.

## **3. Report to those charged with governance (ISA 260) COPFS Annual Audit Report 2020-21**

GW thanked MA for her explanation of the accounts, and particularly the recent adjustments, and gave an overview of the Report to those charged with governance (ISA 260) COPFS and the Annual Audit Report 2020-21

General discussion followed and a number of textual amendments to the accounts were suggested and agreed.

GW expressed her thanks to Esther Scoburgh, Nikolaos Koutris and Sharon Davies for their hard work in concluding the 2020/2021 audit and accounts.

#### **4. Approval and Recommendation to sign the COPFS Annual Accounts**

Subject to the agreed textual amendments being incorporated, the Audit and Risk Committee approved the COPFS Annual Accounts and Report.

As amended the Annual Report and Accounts will be presented to DH (CA) for signature on 23 September 2021.

RT, on behalf of the committee, thanked the Crown Agent and his team for steering COPFS through a very challenging year, Marlene Anderson and her team for delivering the annual accounts and the External Auditors for their excellent collaborative work.

#### **5. Next Meeting**

- ARC will next meet on 24 November 2021 at 11 am.
- Meeting format still to be decided dependent on the prevailing COVID restrictions.