

**COPFS AUDIT & RISK COMMITTEE**  
**MINUTES OF THE MEETING HELD ON 21 AUGUST 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
Robert Sandeman	Solicitor to QLTR
Mark Howells	COPFS Director of Finance & Procurement (DFP)
William Wilkie	Audit Manager, SG Internal Audit
Pamela Wilkinson	Senior Internal Audit Manager, SG Internal Audit
Marlene Anderson	Head of Financial and Systems Accounting
Gordon McAllister	Senior Auditor, Audit Scotland
Paulina Mejer	COPFS Secretariat

**Apologies**

Ian Walford	Deputy Chief Executive (DCE)
Esther Scoburgh	Senior Audit Manager, Audit Scotland

**Welcome**

1. The Chair welcomed everyone to the meeting.

**Feedback on pre meetings**

2. Non-Executive Directors (NXDs) had a discussion with the Internal Audit team on Business Continuity.

**Minutes of Previous Meetings – 30 May & 3 July 2019**

3. The minutes were agreed by the Audit & Risk Committee (ARC).

**Declaration of Interests**

4. The Chair received confirmation from the ARC that there were no new ones.

### **COPFS ARC Action Tracker**

5. Action 6 was covered at the meeting and closed off, all other actions are still ongoing, with actions 5 and 7 to be finalised by November meeting.

### **Internal and External Audit Action Trackers**

6. The Committee noted the progress recorded on the trackers.

### **Finance Report**

7. The Annual Accounts for COPFS and QLTR were both signed by the respective Accountable Officers on 3<sup>rd</sup> July and have now been laid before the Parliament.
8. As previously agreed with the Resources Committee, no Forecast will be produced until October (reflecting the half year position as at the end of September), but actual expenditure is being monitored. Utilising our budget as fully as possible inevitably carries a small risk of overspend. However, the budget was set on clear assumptions, actual expenditure is being monitored, Heads of Business Management have been asked to identify any pressures (no such indications have been received to date) and "levers" are in place to allow mitigating actions to be taken.
9. The Committee was asked to note that when the April 2019 pay settlement is implemented in the August salaries, staff expenditure will be higher than a linear profile for this point in the year and that overtime is currently higher than a linear profile (this may be due to seasonal factors and delays in recruitment). The situation will continue to be monitored and action taken if necessary.
10. Spending Review material has been prepared and is currently with the Lord Advocate.
11. The Procurement Team have continued to deliver a significant amount of work. Now that they have a full complement of staff, the team is starting to work more proactively e.g. looking at securing further savings and ensuring compliance with COPFS policies.

### **QLTR Update**

12. The QLTR Office is running well following the recent additions to the team. The Solicitor for QLTR provided an update on the current position within the Office and discussed with the Committee the potential of additional work coming to QLTR in the next few years. The Committee noted the updates provided. The Non-Executive Directors requested a meeting with the Solicitor for QLTR to discuss the work done in the Office.

**Action: Secretariat to facilitate a meeting between Solicitor for QLTR and Non-Executive Directors to discuss QLTR work**

### **Internal Audit Update**

13. Audit Manager for Internal Audit provided an overview of the recent progress report, with provisional dates for further reports being finalised. It was highlighted that the review should be completed by 31<sup>st</sup> March 2020.
14. Business Continuity Planning (BCP) report provided the Committee with reasonable assurance. Internal Audit gave 10 recommendations, 6 medium and 4 low level ones. Audit Manager commended COPFS on the high level of engagement from staff. The Committee noted the report and discussion followed, with a conclusion that the BCP report should be shared with other agencies to encourage network improvements.

**Action: The BCP report to be shared with other agencies to encourage network improvements**

### **Corporate Risk Register (CRR)**

15. The Chair for Risk Management Group (RMG) provided the Committee with his report. He advised of his recent meeting with Local Court Function management to discuss their risk register.
16. ARC was advised that the Deputy Crown Agent (Operational Support) attended at the recent RMG meeting and discussed the Corporate Strategic Plan (CSP). It was expected for the final version of CSP to be available after the next RMG meeting.
17. The Committee was advised the CRR target scores are reducing steadily, with some changes depending on the CSP. The contents of CRR were discussed and it was highlighted that all improvement plans should have corresponding actions, so that controls are in place and there is no risk of anything being missed.
18. Minutes of the recent RMG meeting were noted by the Committee.

### **Internal Audit Recommendations – KPI Progress**

19. Deputy Crown Agent (Serious Casework) will be providing this paper at the next ARC meeting in November.

### **Assurance Map**

20. DFP provided ARC a refreshed version of the Assurance Map for COPFS. ARC members discussed its contents and agreed to arrange for a meeting to take place between DFP, DCE and the Non-Executive Directors with a view of developing a new, clear version of the Assurance Map.

**Action: Non-Executive Directors to meet DFP and DCE to develop a new, clear version of the Assurance Map.**

**Any Other Business**

21. None.

**Date of Next Meeting**

22. The next meeting will be on 20<sup>th</sup> November 2019.