
MATTERS ARISING

Purpose

1. To update the Audit and Compliance Committee on matters arising from the minutes of the previous meetings not addressed elsewhere on the agenda.

Publication

2. This paper will be published on the Council website in edited format, as it contains information which will be withheld under the Freedom of Information (Scotland) Act 2002, Section 30: Prejudicial to the effective conduct of public affairs.

Recommendations

3. The Committee is invited to **consider** the matters arising reported.

Financial implications

4. There are no programme-fund or running-cost implications arising from this paper that are not already allowed for in the Council's programme fund or running cost budget

Further information

5. Contact: Richard Maconachie, Director of Finance, email: rmaconachie@sfc.ac.uk

AUDIT AND COMPLIANCE COMMITTEE OUTSTANDING ACTIONS

Date	Minute	Matter raised	Owner	Comment
14 December 2021	21/44 Information Governance – update on GDPR (ACC/21/33)	The Committee asked to receive confirmation for when all relevant staff will have completed GDPR training.	Emma Pantel	<p>Update November 2022:</p> <p>Training has been developed on the MetaCompliance Platform and is being issued to all staff in November for completion by end of December. Training includes CBT modules covering all aspects of GDPR, and completion can be monitored. Issues with non-compliance will be reported to ACC.</p> <p>Recommend to close action.</p>
22 August 2022	22/38 Matters arising (ACC/22/27)	<ul style="list-style-type: none"> i. Reconcile the difference between outstanding internal audit action on the Engagement Framework vs matters arising item on Assurance Framework. ii. SFC to clarify where oversight of governance sits in the SFC Board and its committee structure. 	<p>Tiffany Ritchie</p> <p>Richard Maconachie</p>	<p>Update November 2022:</p> <p>Please see audit actions tracker for update on Assurance Framework which incorporates Engagement Framework.</p> <p>Recommend to close action.</p> <p>Update November 2022:</p> <p>ACC is responsible for oversight of SFC systems of control, including the effectiveness of internal governance. However, overall accountability sits with the Board. Suggest this is included</p>

Date	Minute	Matter raised	Owner	Comment
		iii. SFC to compare the ACC remit to the SG Handbook and link this to SFC's Governance Review. (RM/TR/LA)	Richard Maconachie	in matter arising of 9 June. Recommend to close action. Update November 2022: All SFC Committee remits were reviewed as part of a review of governance, including comparison to SG Handbook and other NPBD's. Suggest this is included in matter arising of 9 June. Recommend to close action.
22 August 2022	22/39 Business Resilience (ACC/22/28)	i. SFC to annex the policy map components to the Business Resilience paper. ii. SFC to update 'governance committees' to 'SFC Board committees'. iii. SFC to update p.21 on reporting to say that ACC would be responsible in the main with others 'as required'.	Lesley Aitkenhead	Update November 2022: Completed. Recommend to close action.

Date	Minute	Matter raised	Owner	Comment
22 August 2022	22/46 Follow-up of internal audit recommendations (ACC/22/34)	<ul style="list-style-type: none"> i. SFC to provide update to Committee members on actions due in August in September. ii. SFC to review presentation of due dates and amendments thereof as well as progress on actions. 	Richard Maconachie / Tiffany Ritchie	<p>Update November 2022: Proposed date changes included in audit actions tracker.</p> <p>Recommend to close action.</p>

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