
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	Due by	Comment
9 June 2022	22/25b Internal audit reports – Internal Audit Progress Report 2022-23 (ACC/22/21)	<p>SFC to liaise with internal audit on review of Board committee remits and assurance over performance against the strategic framework.</p> <p><i>Addition February 2023:</i> SFC to advise on timing for the progress report on its Governance Review.</p>	L. Baker	8 September 2023	<p>Update August 2023:</p> <p>This will be captured as part of the governance review. The draft review is currently being reviewed by SFC’s legal advisers.</p>
22 August 2022	22/38 Matters arising (ACC/22/27)	<p>SFC to compare the ACC remit to the SG Handbook and link this to SFC’s Governance Review.</p> <p><i>Addition February 2023:</i> SFC to consider coverage of committee-level oversight of IT and Cyber and provide details on which committees receive reporting on (1) carbon/net zero/sustainability and (2) IT/Cyber.</p>	L. Baker	8 September 2023	<p>Update August 2023:</p> <p>This will be captured as part of the governance review. The draft review is currently being reviewed by SFC’s legal advisers.</p>

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8 December 2022 [action reworded in Feb 2023]	22/58 Follow-up of Audit Recommendations (Business Continuity/Disaster Recovery)	SFC to provide details on timeline for disaster recovery testing to inform business continuity.	S. McDonald	8 September 2023	Update August 2023: This is an ongoing action and will be discussed with internal audit in their Cyber and ITRA work.
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8 December 2022	22/63 Board Development Plan	SFC to consider committee feedback to augment Board Development Plan.	Lynne Raeside / L. Baker	September 2023	Update August 2023: This will be captured as part of the governance review. The draft review is currently being reviewed by SFC's legal advisers.
17 February 2023	23/10 Assurance Framework Update (ACC/23/07)	SFC to provide full annual update on the Assurance Framework in June 2023.	T. Ritchie / L. Baker	8 September 2023	Update August 2023: This item was moved to the Committee's September meeting as per discussion on 8 June. This action is complete.
8 June 2023	23/22 Risk Register (ACC/23/17)	SFC to ensure tracked changes are clearer in next refresh of Risk Register, review risk rating of risk 11 and its scope.	L. Baker	8 September 2023	Update August 2023: This action is complete.

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8 June 2023	23/23 Audit Actions Progress Update (ACC/23/18)	<ul style="list-style-type: none"> i. SFC to consider adding the original report date for recommendations to the tracker. ii. SFC and Internal Audit to reconsider 'proposed for closure' actions and provide updated report to the Committee via correspondence. 	L. Baker / T. Ritchie	8 September 2023	<p>Update August 2023:</p> <ul style="list-style-type: none"> i. This action is complete – see updates in audit actions tracker. ii. This action is complete. Updates are included in audit actions tracker as per communication to Chair on 17 August.
8 June 2023	23/28 Summary of returned evaluation questionnaires for Committee effectiveness review (ACC/23/23)	<ul style="list-style-type: none"> i. Committee members to submit outstanding self-evaluation questionnaires by 22 June. ii. SFC to finalise Committee's Annual Report and circulate by correspondence. 	Committee / S. Rush	8 September 2023	<p>Update August 2023:</p> <ul style="list-style-type: none"> i. All questionnaires have been received. ii. An updated draft of the Report will be shared with the Committee at the September meeting. As agreed with the Chair, further comments on external audit will then be sought via correspondence before the Report is finalised.
8 June 2023	23/31 Long-term agenda (ACC/22/26)	SFC to consider improvements to the long-term agenda plan to make any changes more visible.	S. Rush	8 September 2023	<p>Update August 2023:</p> <p>An update will be provided with the long-term agenda plan at this meeting.</p>
8 June 2023	23/33 SFC draft annual report and accounts, year ended 31 March 2023	<ul style="list-style-type: none"> i. Committee members to provide comments on the draft Annual Report and 	Committee / S. Rush	8 September 2023	<p>Update August 2023:</p> <ul style="list-style-type: none"> i. Final comments received from committee members.

Date	Minute	Matter raised	Owner	Due by	Comment
	(ACC/22/28)	Accounts by 22 June. ii. SFC to ensure Board Development Plan features on long-term agenda plan.			ii. Complete – the item is on the long-term agenda for December 2023.