



Matters arising

Purpose

- 1 To update the Committee on matters arising from the minutes of the previous meeting 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.

Recommendation

- 3 The Committee is invited to note 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 budgets.

Further information

- 5 Contact: Martin Fairbairn, Tel: 0131 313 6524; email: mfairbairn@sfc.ac.uk.

Date	Minute	Action	Responsible	Comment
6 March 2018	18/09 Update on preparations for General Data Protection Regulation (ACC/18/06)	The Committee agreed to recommend that GDPR be added to the Risk Register.	Martin Fairbairn	Complete. GDPR was added to the version of the Risk Register that was presented to the June meeting of the Council board.
7 June 2018	18/19 Minutes of the meeting of the Committee held on 6 March 2018 (ACC/18/Min01)	The Committee agreed that, following an addition stating that the Committee had gained assurance on progress at item 18/08 (SFC's information management framework), the minutes of the 6 March 2018 meeting were approved as a true record of the meeting.	Sheila Meehan	Complete. The minute was updated as requested prior to publication on the Council website.
7 June 2018	18/20 Matters arising (ACC/18/13)	The Committee noted the actions taken since the previous meeting and agreed that an update on purpose, categorisation and extent of forward commitments of Strategic Funds be provided at the September Committee meeting.	Lorna MacDonald	Recent focus has been on working very closely with Scottish Government colleagues to ensure a full understanding of all aspects of our funding, which has been successful. How funds are categorised has therefore reduced significantly as a risk and consequently the Council executive believes that consideration of alternative categorisations is no longer necessary.

Date	Minute	Action	Responsible	Comment
7 June 2018	18/21 SFC's Risk Register (ACC/18/14)	<p>In discussion the Committee agreed that:</p> <ul style="list-style-type: none"> • The Council executive would consider ways that individual committees could consider risk in relation to their remits. • General Data Protection Regulation (GDPR) would be added to the Risk Register • An update on risk appetite would be provided at the June Council meeting. 	Martin Fairbairn/ Richard Hancock	<p>Ongoing: In parallel with creation of the new committee, the Council executive is considering how best to implement this recommendation across all committees.</p> <p>Complete.</p> <p>Complete.</p>
7 June 2018	18/22 SFC Legislative and Regulatory Schedule (ACC/18/15)	The Committee agreed that the Trade Union (Facility Time Publication Requirements) Regulations 2017 would be added to the next iteration of the Schedule.	Richard Hancock	Complete.
7 June 2018	18/23 Best Value Improvement Plan: progress report (ACC/18/16)	In discussion the Committee agreed that the 2017 self-assessment exercise provided to the Committee in paper ACC/17/03 be recirculated to members for information.	Sheila Meehan	Complete. The paper was recirculated to members on 8 June 2018.

Date	Minute	Action	Responsible	Comment
7 June 2018	18/24 Scottish Government's Audit and Assurance Committee Handbook (ACC/18/17)	<p>The Committee agreed that:</p> <ul style="list-style-type: none"> • An assurance framework be prepared for the September 2018 Committee meeting. • GDPR training be provided for Council members. • Relevant internal audit reports be issued to the appropriate committees following initial consideration by the Audit and Compliance Committee. 	<p>Sheila Meehan</p> <p>Callum Morrison</p> <p>Martin Fairbairn</p>	<p>Complete. On agenda: ACC/18/29</p> <p>Ongoing: Council executive is considering options for delivery of appropriate training.</p> <p>Ongoing: The Council executive will ensure that internal audit reports are shared with relevant committees.</p>
7 June 2018	18/25 Update on preparations for General Data Protection Regulation (ACC/18/18)	<p>The Committee agreed that:</p> <ul style="list-style-type: none"> • A full update, including RAG ratings, be provided to the September 2018 Committee meeting. • GDPR would be considered at every Committee meeting for the period of a year then the frequency of review would be reassessed. • The potential financial implications be noted in future updates. 	Callum Morrison	<p>Complete. On Agenda: ACC/18/30</p> <p>Complete. On Agenda: ACC/18/30</p> <p>Ongoing</p>
7 June 2018	18/27 Draft Internal Audit Plan 2018-19 (ACC/18/20)	<p>The Committee agreed:</p> <ul style="list-style-type: none"> • That 'Institutional review' would be removed and that these days would form a contingency. 	Scott Moncrieff	Complete

Date	Minute	Action	Responsible	Comment
		<ul style="list-style-type: none"> • With that amendment, to approve the internal audit plan. • That the Chair would meet with the Secretary to the Committee to consider a possible follow-up review of ‘monitoring of institutions’. 	<p>Scott Moncrieff</p> <p>Martin Fairbairn</p>	<p>Complete</p> <p>This meeting has not yet taken place – scheduled for 6 December 2018.</p>
7 June 2018	18/29 Audit and Compliance Committee draft annual report (ACC/18/21)	<p>The Committee agreed that:</p> <ul style="list-style-type: none"> • Following update of the remaining sections, authority was delegated to the Chair to finalise the report. • The finalised Audit and Compliance Committee report would be presented to the June Council Board meeting. 	Sheila Meehan	Complete. The updated ACC Annual Report was presented to the 21 June 2018 Council Board meeting.
7 June 2018	18/30 External Auditors Covering Letter including Letter of Representation (ACC/18/22)	The Committee agreed to advise the Board that the Interim Chief Executive can sign the Letter of Representation as drafted in the paper.	John Kemp	Complete. The Letter of Representation was signed by the Interim Chief Executive on 21 June 2018.
7 June 2018	18/31 SFC’s draft 2017-18 Annual Audit Report (ACC/18/23)	The Committee agreed that amendments suggested at the meeting would be taken into account by Audit Scotland in finalising the report.	Audit Scotland	Complete. The Committee’s comments were taken into account when finalising the report.

Date	Minute	Action	Responsible	Comment
7 June 2018	18/33 Scottish Further and Higher Education Funding Council (SFC) draft annual report and accounts, year ended 31 March 2018 (ACC/18/24)	Following consideration of SFC's draft report and accounts, including the annual governance statement, the draft letter of representation and the internal and external auditors' annual reports, the Committee agreed that there were no matters relating to the draft annual report and accounts in respect of audit or internal control that prevented approval of the Scottish Further and Higher Education Funding Council annual report and accounts for the year ended 31 March 2018.	John Kemp	Complete. The accounts were presented to the 21 June Council Board meeting.
7 June 2018	18/34 Long-term agenda planning (ACC/18/25)	<p>The Committee agreed that the:</p> <ul style="list-style-type: none"> • Internal audit activity noted in the long-term agenda would be updated following finalisation of the Internal Audit Plan. • Committee, internal audit and external audit effectiveness review questionnaires be considered in draft at the March Committee meeting in advance of completion by members. 	Sheila Meehan	Complete. The long-term agenda has been updated as noted.