



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
7 June 2018	18/21 SFC's Risk Register (ACC/18/14)	In discussion the Committee agreed that: <ul style="list-style-type: none"> • The Council executive would consider ways that individual committees could consider risk in relation to their remits. 	Martin Fairbairn/ Richard Hancock	Ongoing: In parallel with creation of the new committee, the Council executive has is in the process of replicating the approach used by the Finance Committee to risk across all other Council committees.
7 June 2018	18/24 Scottish Government's Audit and Assurance Committee Handbook (ACC/18/17)	The Committee agreed that: <ul style="list-style-type: none"> • GDPR training be provided for Council members. 	Callum Morrison	Ongoing: The Council executive is making available an appropriate online resource for Council board members.
7 June 2018	18/27 Draft Internal Audit Plan 2018-19 (ACC/18/20)	The Committee agreed : <ul style="list-style-type: none"> • That the Chair would meet with the Secretary to the Committee to consider a possible follow-up review of 'monitoring of institutions'. 	Martin Fairbairn	Complete. The Chair has met with the Chief Executive to discuss a range of matters, including whether there is other work that could be usefully added to the internal audit plan. The Chief Executive has confirmed that she has not identified the need for any further internal audit work in 2019-20, beyond that contained in the current plan.

Date	Minute	Action	Responsible	Comment
11 December 2018	18/42 SFC's Assurance Framework (ACC/18/29)	The Committee agreed that the updated Framework would be provided to the March 2019 Committee meeting to allow members to assess the levels of assurance.	Martin Fairbairn	It was planned to present the updated Assurance Framework at this meeting, to take account of SFC's new Strategic Framework. However, because the new Strategic Framework will not be finalised until later this month, the revised Assurance Framework will be considered at the Committee's next meeting.
11 December 2018	18/47 Follow up of internal audit recommendations (ACC/18/34)	The Committee agreed that a report on procurement be provided to the March 2019 Committee meeting.	Martin Fairbairn	Because the procurement cycle is closely linked to the financial year, this report will be brought to the Committee's next meeting.
11 December 2018	18/48 Internal audit reports (ACC/18/35)	The Committee noted that seven days of internal audit time were available if required and agreed that the Chair of the Audit and Compliance Committee would meet with the new Chief Executive to discuss how this time might be best applied.	Martin Fairbairn	Complete. See comment on item 18/27 from the 7 June 2018 meeting above.
11 December 2018	18/50 Appointment of internal auditors (ACC/18/37)	The Committee considered the options for SFC's internal audit services and agreed to approve: <ul style="list-style-type: none"> • A one year extension to the Scott Moncrieff contract. • The further exploration of alternative internal audit services. 	Martin Fairbairn	It is proposed that the Committee has an opportunity to meet the head of internal audit from Scottish Enterprise (see the long-term agenda) well before 2020-21.

Date	Minute	Action	Responsible	Comment
27 March 2019	19/03 Minutes of the meeting of the Committee held on 11 December 2018 (ACC/18/Min03)	The Committee agreed that, following inclusion of the Chief Executive designation to the list of attendees, the minutes of the 11 December 2018 meeting were approved as a true record of the meeting.	Sheila Meehan	Complete.
27 March 2019	19/07 Review of SFC's Information Management Framework (ACC/19/04)	The Committee noted the update on cyber resilience provided by a Committee member by correspondence and agreed to one minor revision to the report.	Callum Morrison	Complete.
27 March 2019	19/09 Monitoring and evaluation of SFC's Strategic Projects (ACC/19/06)	The Committee agreed that an updated paper be provided to the June Committee meeting.	Morag Campbell	In order to allow this work to be integrated with the separate exercise on strategic funds, this item has been postponed to the September Committee meeting.
27 March 2019	19/12 Audit Scotland National Report: Scotland's Colleges 2018 update (ACC/19/09)	The Committee agreed that the actions would be updated to include timescales. Future updates would be provided at each meeting, incorporated into the Committee's matters arising report.	Andrew Millar	The Audit Scotland National Report: Scotland's Colleges 2019 is on the agenda for this meeting and an update on the recommendations for both reports will be provided to the September Committee meeting.
27 March 2019	19/13 Follow up of internal audit recommendations (ACC/19/10)	The Committee agreed that revised timelines would be provided for the implementation dates of recommendations in future versions of the update.	Steve Keightley	Ongoing, the 'Follow up' paper is next due to be presented to the September Committee meeting and implementation dates will be included in that version.

Date	Minute	Action	Responsible	Comment
27 March 2019	19/15 Draft internal audit plan 2019-20 (ACC/19/12)	<p>The Committee agreed that:</p> <ul style="list-style-type: none"> • The remaining available audit days for 2018-19 be utilised for an audit of the SFC strategic projects processes. • The Chair of the Committee and the Chief Executive would meet to discuss best use of the available audit days for 2019-20. • The final Internal Audit Plan 2019-20 would be presented to the June 2019 Committee meeting. 	<p>Martin Fairbairn/ Scott Moncrieff</p> <p>Martin Fairbairn</p> <p>Martin Fairbairn</p>	<p>Complete (see the 2019-20 internal audit plan in paper ACC/19/31).</p> <p>Complete. See comment on item 18/27 from the 7 June 2018 meeting above.</p> <p>Complete, this item is on the agenda for this meeting.</p>
27 March 2019	19/18 Long-term agenda planning (ACC/19/15)	<p>The Committee agreed:</p> <ul style="list-style-type: none"> • To change the title of the Long-term agenda planning paper to Annual agenda plan. • That the Management Report be added to the Annual agenda plan for March each year. 	Sheila Meehan	Complete