

## **Matters arising**

### **Purpose**

- 1 To update the Committee on matters arising from the minutes of the previous meeting not addressed elsewhere on the agenda (Annex 1).
- 2 To also update the Committee on the Audit Scotland Annual Audit Report 2018/19 Recommendations and SFC's actions in response to those recommendations (Annex 2).

### **Publication**

- 3 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**

- 4 The Committee is invited to note the matters arising reported.

### **Financial implications**

- 5 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**

- 6 Contact: Martin Fairbairn, Tel: 0131 313 6524; email: [mfairbairn@sfc.ac.uk](mailto:mfairbairn@sfc.ac.uk).



## Audit & Compliance Committee actions

Date	Minute	Action	Owner	Comment
7 June 2018	18/21 SFC's Risk Register (ACC/18/14)	In discussion the Committee <b>agreed</b> that: <ul style="list-style-type: none"> <li>The Council executive would consider ways that individual committees could consider risk in relation to their remits.</li> </ul>	Martin Fairbairn/ Richard Hancock	Ongoing: In parallel with creation of the new committee, the Council executive is in the process of replicating the approach used by the Finance Committee to risk across all other Council committees. However, this has been delayed due to COVID-19.
7 June 2018	18/24 Scottish Government's Audit and Assurance Committee Handbook (ACC/18/17)	The Committee <b>agreed</b> that: <ul style="list-style-type: none"> <li>GDPR training be provided for Council members.</li> </ul>	Richard Hancock	Ongoing: This is being included as part of the revised member development arrangements. However, this has been delayed due to COVID-19.
13 June 2019	19/24 Audit and Compliance Committee draft annual report (ACC/19/17)	The Committee <b>agreed</b> that: <ul style="list-style-type: none"> <li>External audit key performance indicators would be specified in future external audit reports.</li> </ul>	Audit Scotland	Audit Scotland plans to present equivalent information in relation to 2019-20 following the completion of that audit.
5 March 2020	20/05 Risk Register and Risk Management Strategy (ACC/20/02)	The Committee ... requested that the Cyber security should remain on the register.	Richard Hancock	<b>Complete:</b> Cyber security has been re-instituted in the risk register.
5 March 2020	20/06 SFC's Assurance Framework (ACC/20/03)	The Committee ... noted it was a working document and that further updates would be provided at future meetings	Richard Hancock	<b>Complete:</b> This has been added to the Committee's annual agenda plan.

Date	Minute	Action	Owner	Comment
5 March 2020	20/10 University of Aberdeen Review Committee Report: Payment to the former Principal of the University of Aberdeen (ACC/20/07)	The Committee <b>agreed</b> This item would be revisited at the next Committee meeting.	Steve Keightley	<p><b>Complete:</b> The University established a short life working party to identify and review the specific issues raised by the SFC and make recommendations to Court accordingly. This is in addition to the externally facilitated Review of Governance recommended by SFC, which is ongoing.</p> <p>The short life working party made several recommendations to the University Court designed to improve governance and recommended that the University invited the former Principal to return some, or all, of the payments made to him. SFC’s understanding is that the former Principal has not responded to that request.</p> <p>OSCR has now published its <a href="#">report</a>. There are a few differences to the SFC report based on OSCR’s different focus, but there are no differences in the main findings. OSCR stated “while [we] considered taking formal action we have concluded that it is not necessary or proportionate to do so”.</p>
5 March 2020	20/13 Follow up of internal audit recommendations (ACC/20/10)	The Committee agreed that revised timelines would be provided for the implementation dates of all recommendations in future versions of the update.	Scottish Enterprise	Scottish Enterprise will include revised timelines in its follow-up reports.

Date	Minute	Action	Owner	Comment
5 March 2020	20/15 Internal Audit Strategy and 2020/21 Annual Internal Audit Plan with new internal auditors 2019-20 (ACC/20/12)	The Committee agreed the draft plan as a reasonable basis on which to plan to work for the year ahead and that it would review the plan again at the next meeting.	Scottish Enterprise	An updated annual plan is included in the papers for today's meeting (paper ACC/20/28).