

Agenda

Wednesday 22 February 2017, 10.15am
Audit Scotland offices, 102 West Port, Edinburgh EH3 9DN

1. Private meeting
 2. Welcome and apologies
 3. Declarations of interest
-

Standing items

4. Chair's report – verbal update
 5. Accountable Officer's report – verbal update
 6. Accounts Commission Chair's report – verbal update
 7. Review of minutes: For approval
 - Board meeting, 20 January 2017
 - Remco meeting, 9 December 2016
 - Audit Committee meeting, 9 December 2016
 8. Review of actions tracker For information
-

Strategy and planning

9. Public Audit and Post Legislative Scrutiny Committee Review of NFI – verbal update For information
 10. Reviewing the External Operating Environment and Priorities 2017 For discussion
-

Conclusion

11. Publication of reports
12. Any other business
13. Review of meeting
14. Date of next meeting

Wednesday 22 February 2017, 10.00am

Audit Scotland offices, 102 West Port, Edinburgh EH3 9DN

Present:

I Leitch (Chair)
C Gardner
H Logan
R Griggs

Apologies:

D Sinclair

In attendance:

D McGiffen, Chief Operating Officer
R Frith, Assistant Auditor General
M Walker, Assistant Director, Corporate Performance and Risk
J Webber, Senior Executive Assistant

1. Private meeting

A private meeting was held by the Chair and Board members, prior to the start of the Board meeting. There were no issues raised in addition to those items on the agenda, which had been previously circulated.

2. Welcome and apologies

The Chair advised apologies had been received from Douglas Sinclair because of illness and the members expressed their best wishes to Douglas.

The Chair confirmed that, as set out in the note circulated on 13 January 2017, the meeting was competent to discuss and decide business despite the unavoidable absence of the Chairman of the Accounts Commission.

3. Declarations of interest

Heather Logan advised she had attended her last meeting as a member of the Audit and Advisory Committee of the Scottish Public Services Ombudsman (SPSO) yesterday, Tuesday 21 February 2017.

Russel Griggs advised of his recent appointment by the First Minister to chair a group to review the farm subsidy system and that he was meeting with the audit team to discuss any potential conflicts of interest.

4. Chair's report

Ian Leitch advised that since the previous Board meeting he had held regular meetings with Caroline Gardner, Auditor General for Scotland and Diane McGiffen, Chief Operating Officer to discuss various business matters of interest, and advised that a report on the Board's Standing

Orders would be scheduled for discussion at an early Board meeting, subject to further discussion with the Chair of the Accounts Commission.

The members welcomed the update.

5. **Accountable Officer's report**

Caroline Gardner provided a verbal update on her activity since the previous meeting. She advised of ongoing activity in relation to the Public Audit and Post Legislative Scrutiny Committee, meetings of the Scottish Parliament's Budget review and of meetings with MSPs and the Cabinet Secretary for Health. She also advised of positive responses to the recent briefing on the NHS workforce and of the forthcoming publications of a report on I6, the Scottish Police Authority's IT system and on potential section 22 reports.

Caroline also advised the Board that Audit Scotland's West Port office was being considered to receive an award from British Council for Offices. She also invited the Board to note the achievement of Sobhan Afzal in achieving the highest results for the ICAS Advanced Finance TPS exam in December 2015.

The Board welcomed the update and asked that their congratulations to Sobhan Afzal on his achievement be noted in the meeting and an invitation extended to him to join them at a forthcoming board meeting.

6. **Accounts Commission Chair's report**

In the absence of the Chair, there was no update.

7. **Review of minutes**

Board meeting, 20 January 2017

The Board considered the note of the meeting on 20 January 2017, which had been previously circulated, and confirmed that, subject to a small correction, these were an accurate record of the meeting.

Action: Joy Webber, Senior Executive Assistant, to make the correction to the minutes of the Board meeting 20 January 2017 and publish the approved minute. February 2017

Remco meeting, 9 December 2016

The Board noted the minutes of the meeting of Remco of 9 December 2016, a copy of which had been previously circulated and which would be considered by Remco at its meeting on 15 March 2017.

Audit Committee meeting, 9 December 2016

The Board noted the minutes of the meeting of the Audit Committee on 9 December 2016, a copy of which had been agreed by Committee members as an accurate record of the meeting at their meeting on 1 February 2017.

8. **Review of actions tracker**

Diane McGiffen, Chief Operating Officer, provided an update on action ASB25 with a summary of discussions at the meeting of the UK SAI Audit Agencies on 4 November 2016 which largely focused on sharing information on the impact of devolved powers and Brexit on the UK and Irish audit offices. Diane also advised of a meeting with the UK SAI Chief Operating Officers and Assistant Auditor Generals on 24 February 2017 which would provide a further update on these issues and other operational matters.

At item ASB27 members noted the invitation to join the Knowledge Café with Young Scot which would consider how the engagement with young people on the forward work programme had developed with a presentation scheduled to come to the Board on 31 March 2017.

The Board noted the updates.

9. Public Audit and Post Legislative Scrutiny Committee Review of NFI

Russell Frith, Assistant Auditor General, advised the Board that the Public Audit and Post Legislative Scrutiny Committee had decided to conduct its first piece of post legislative scrutiny on Section 97 of the Criminal Justice and Licensing (Scotland) Act 2010, which put the National Fraud Initiative (NFI) on a statutory footing. The Committee intends to consider whether any improvements could be made to the NFI and whether

- the policy intentions of putting the National Fraud Initiative in Scotland on a statutory basis have been realised;
- any further policy or legislative changes are required to improve the effectiveness of the National Fraud Initiative.

Russell outlined early discussion that had taken place within Audit Scotland on the proposed responses to the Committee's request for comment. The Board discussed the current remit of Audit Scotland, building on the discussion at the February 2017 meeting on Audit Scotland's role in the prevention and detection of fraud, the impact of the new devolved powers on social security and the value of National Fraud Initiative.

Following discussion, the Board agreed with the proposal that the response should set out the wider context around the auditor's role, the benefits from data matching as well as taking the opportunity to comment on areas which could be strengthened to prevent fraud and support greater recovery of funds, together with the strengths of Audit Scotland continuing to play a lead role in NFI..

The Board noted the deadline for the call for evidence was 31 March 2017.

Action: Russell Frith to circulate to Board members by correspondence a draft response to the Public Audit and Post Legislative Scrutiny Committee on NFI. March 2017

10. Reviewing the External Operating Environment and Priorities 2017

Martin Walker, Assistant Director, Corporate Performance and Risk introduced the report on Reviewing the External Operating Environment and Priorities 2017, which had been previously circulated.

Diane McGiffen invited Board members to consider the high level themes set out in the report as a basis to inform discussion around the external environment within which Audit Scotland operates, to inform the development of the next corporate plan.

During discussion, members discussed the need to ensure Audit Scotland's preparedness to deliver audit work during a time of significant change, and to explore how to examine public bodies preparedness to manage change. Caroline advised the Board of the continuing focus on creating an agile workforce through the Building a Better Organisation programme, to provide flexibility and fleetness of foot.

The members also considered Audit Scotland's role in supporting the work of the Scottish Parliament, particularly in the context of new financial powers.

The Board recognised the benefit of undertaking thematic reviews for the Auditor General and the Accounts Commission, for example the recent joint work on Health and Social Care and agreed Audit Scotland's ability to audit across sectors and deliver integrated reporting was beneficial.

The Chair welcomed the discussion and Caroline advised that Management Team would consider the points raised to draw out the potential impacts of constitutional change, inter-governmental working on devolved powers and exit from the European Union and that there would be further discussion with the Board in March 2017 to inform the Corporate Plan 2017/18

which will also include key themes and strategic priorities from the Accounts Commission' strategy seminar in March 2017.

The Board welcomed the report and discussion.

11. Publication of reports

The Board approved all reports for publication with the following exception:

- Item 10 Reviewing the External Operating Environment and Priorities 2017 (effective conduct of business - free and frank provision of advice/ exchange of views for the purposes of deliberation/ conduct of public affairs and intention of future publication).

12. Any other business

There was no further business.

13. Review of meeting

The members took the opportunity to reflect on the meeting, valuing the opportunity to input to discussions on the external operating environment.

14. Date of next meeting

It was noted that the next Audit Scotland Board meeting was scheduled for 31 March 2017 in the offices of Audit Scotland, 102 West Port, Edinburgh.

Minutes of meeting of the **Audit Committee** of Audit Scotland held in the offices of Audit Scotland, at 102 West Port, Edinburgh on **9 December 2016** at 11:30hrs.

PRESENT: H Logan (Chair)
D Sinclair
R Griggs

APOLOGIES: None

IN ATTENDANCE: I Leitch, Chair of Audit Scotland Board
C Gardner, Auditor General for Scotland/Accountable Officer
D McGiffen, Chief Operating Officer
R Frith, Assistant Auditor General
M Walker, Assistant Director, Corporate Performance and Risk
S Murray, Corporate Accountant
A Devlin, Corporate Governance Manager
C Robertson, BDO LLP Internal Auditors
D Jeffcoat, Alexander Sloan External Auditors

<u>Item No</u>	<u>Subject</u>
1.	Private meeting of Audit Committee members and BDO
2.	Welcome and apologies
3.	Declarations of interest
4.	Minutes of meeting 18 August 2016
5.	Review of actions tracker
6.	Audit Committee terms of reference
7.	Standing Orders annual review
8.	Internal audit progress report 2016/17
9.	Internal audit reports – Value for Money, Recruitment and Induction, Core Financials – Purchasing System
10.	Internal audit recommendations - update
11.	Review of risk register
12.	Risk interrogation – Value for Money
13.	Risk interrogations – 2017 schedule
14.	Q2 Financial performance report 2016/17
15.	Business continuity arrangements – annual review 2016
16.	Review of the external auditor's independence and objectivity
17.	Data incident/loss
18.	Proposed Audit Committee dates for 2017
19.	AOB
20.	Review of meeting
21.	Date of next meeting

1. **Private meeting of Audit Committee members and BDO**

A private meeting was held with BDO, the internal auditors, prior to the start of the meeting. There were no issues raised for the members' attention.

2. **Welcome and apologies**

There were no apologies.

3. **Declarations of Interest**

Heather Logan advised that she is a member of the Scottish Public Services Ombudsman Audit and Advisory Committee and that she will demit that role when her current term ends.

4. **Minutes**

The Audit Committee members reviewed the minutes of the meeting of 18 August 2016, which had been previously circulated.

The Chair asked for an update on item nine in the minutes on the post tender paper to Management Team for consideration. The Assistant Director, Corporate Performance and Risk agreed to provide an update to the Chair outwith the meeting.

The minutes were approved as an accurate record.

Action(s):

- **The Assistant Director, Corporate Performance and Risk to provide an update to the Chair outwith the meeting on the post tender paper. (December 2016)**

5. **Review of Actions Tracker**

The Audit Committee reviewed progress made on outstanding actions and the dates for implementation of the actions.

The members asked for and received an update from the Assistant Director, Corporate Performance and Risk on his visit to Visit Scotland to view their Corporate Performance and Risk System. Russel Griggs suggested that Visit Scotland could be invited to Audit Scotland to demonstrate their system to the other members of the Board and to Management Team. It was agreed that this would be taken forward through the Audit Scotland Board or Human Resources and Remuneration Committee.

6. **Audit Committee Terms of Reference**

The Chair invited comments from members on the report submitted by the Corporate Governance Manager, which had been previously circulated. The report advised that no changes were required to the Audit Committee's Terms of Reference since the last report.

The members noted the report.

7. Standing Orders annual review

The Corporate Governance Manager submitted a report on the annual review of Audit Scotland's Standing Orders, which had been previously circulated.

The Audit Committee noted the report.

8. Internal Audit Progress Report 2016/17

Claire Robertson, BDO introduced the internal audit progress report for 2016/17, which had been previously circulated.

Claire advised the members that since the last report to the committee a further three audits had now been completed, one was in progress and one at the draft report stage; all in line with the 2016/17 audit plan.

The members asked if the terms of reference for the Best Value audit had been finalised; they were informed that it had, having incorporated the suggestions of the members and audit field work was underway.

The Chair of the Accounts Commission commented that the style of the report was very clear and helpful.

The Audit Committee welcomed the assurance that the 2016/17 audit plan was on schedule and noted the report.

9. Internal Audit Report – Business Performance Management

Claire Robertson, BDO introduced the internal audit reports that had been completed since the last Audit Committee, which had been previously circulated.

Value for Money

Claire advised the members that substantial assurance had been achieved and that there was only one recommendation made for further improvement. The Chief Operating Office welcomed the report and informed the members that the Leadership Group had recently discussed value for money and that the recommendation would help us going forward.

The Chair invited comments and questions from the members in relation to the audit report. Russel Griggs raised the issue of value for money being related to, but also distinct from efficiencies and savings. The Assistant Director, Corporate Performance and Risk explained that this issue was covered more fully as part of the value for money risk interrogation being considered later in the meeting at item 12.

The Audit Committee noted the report.

Recruitment and Induction

Claire advised the members that substantial assurance had been achieved and that there were two recommendations and one observation made for further improvement. Claire also informed the members that the Human Resources team had been given additional information on current recruitment practices from BDO's knowledge bank.

The Chair invited comments and questions from the members in relation to the audit report. Russel Griggs queried whether the assurance level was correct given the importance of gaining candidate feedback for improving the recruitment process as detailed in one of the recommendations. Claire advised the member that feedback is important but it was not a substantive risk in Audit Scotland's processes and therefore

the Audit Committee members could take comfort that the substantial level of assurance was correct.

The members also queried the extent of the feedback sought from a range of external candidates. The Chief Operating Officer agreed to discuss this with the Human Resources team and report back.

The members noted the report.

Action(s):

- **The Chief Operating Officer to report back to the members on the extent of the feedback sought from external candidates. (February 2017)**

Core Financials – Purchasing System

Claire advised the members that substantial assurance had been achieved and that there was only one recommendation made for further improvement.

The Audit Committee noted the report

10. Internal Audit Recommendations – Update

The Corporate Governance Manager submitted a report on the implementation of internal audit recommendations, which had been previously circulated. The Assistant Director, Corporate Performance and Risk informed the members that the remaining PABV programme development recommendation on page three of the report was now also complete.

The Chair invited questions from the members on the report. Russel Griggs asked if the business performance management recommendation that was due to be implemented by 31 December was going to be completed on schedule. The Assistant Director, Corporate Performance and Risk advised that this action would be delayed to early 2017 due to competing priorities and pressure on resources. The Chair queried if the problem with progress was down to the development of new performance objectives or the software development. The members were informed that it was a small team that was developing both performance measures and software tool and that external consultancy support was being considered to move it forward. The Chief Operating Officer informed the members and that an update would be provided on progress early in 2017 to coincide with the refresh of the Corporate Plan in April 2017. It was agreed that this would be considered by the Board and the VisitScotland methodology mentioned earlier at item 5 would be incorporated within that update.

The Audit Committee noted the report.

Action(s):

The Assistant Director, Corporate Performance and Risk to report back on progress on implementation of the business performance management recommendation. (February 2017)

11. Review of Risk Register

There was submitted a report by the Assistant Director, Corporate Performance and Risk, on the review of Audit Scotland's risk register, which had been previously circulated.

The Chair invited comments on the report from the members. Russel Griggs queried if 2018 for achieving the target risk score of six for Failure of Capacity could be done more

quickly and whether there should be interim dates for reducing the score and tracking progress. The Assistant Director, Corporate Performance and Risk informed the members that he expected the risk score to reduce over the next two years as elements of the improvement programme progressed and that progress was reported quarterly in the Becoming World Class update reports.

The Chair of the Accounts Commission queried whether the wording of the risk – Failure of Capacity also covered skills and capability as Audit Scotland could have numeric capacity but not the right skills and experience in some areas. The Assistant Director, Corporate Performance and Risk agreed to review the wording of the risk to ensure that both aspects were captured.

The Chair of the Audit Committee, referring to the target scores in appendix one in the report, highlighted the interdependences between a number of the risks. The Assistant Director, Corporate Performance and Risk agreed and noted that interdependencies were highlighted in the risk interrogations and that some of the previous and proposed interrogations considered more than one risk.

The Audit Committee noted the report.

Action(s):

- **The Assistant Director, Corporate Performance and Risk to review the wording of risk 13 Failure of Capacity to ensure that both aspects of capacity and capability are covered. (February 2017)**

12. Risk Interrogation – Value for Money

There was submitted a report by the Assistant Director, Corporate Performance and Risk, on the risk interrogation of risk 12 - Failure to achieve value for money, which had been previously circulated.

The Chair invited comments and questions from the members in relation to the report.

The members were satisfied with the report and noted it.

13. Risk Interrogations – 2017 schedule

There was submitted a report by the Assistant Director, Corporate Performance and Risk, on the proposed schedule of risk interrogations for 2017, which had been previously circulated.

The Chair requested that the proposed risk interrogation for May on the Failure to assess the impact of and respond to the EU referendum result be substituted with the Failure of Reputation. The committee noted that the Board would receive frequent update reports on the impact of EU departure negotiations and the new financial powers and fiscal framework and could ensure risk management was in place during those discussions.

The Chair reflected on the fact that risk management had to be considered a live and evolving responsibility and that perhaps, given the extent of interlinked risks now at play, the pattern of interrogations needed to be developed in a different way. She noted that the proposed schedule included addressing linked risks and encouraged the Management Team to consider developing the risk reporting in a way which best assisted them in successfully meeting the Corporate plan objectives.

The Audit Committee approved the 2017 schedule of risk interrogation subject the above amendment.

Action(s):

- **The Assistant Director, Corporate Performance and Risk to amend the May risk interrogation to Failure of Reputation. (February 2017)**

14. Q2 Financial Performance Report 2016/17

Steve Murray, Corporate Accountant joined the meeting.

There was submitted a report by the Corporate Finance Manager on Audit Scotland's Q2 Financial Performance, which had been previously circulated.

The Chair informed the members that she had raised a number of questions and had received answers on the report outwith the meeting and that all members had been copied into the correspondence. The Chair invited comments and questions on the report.

The Chair of the Board requested clarification on the fee income, which was higher than budget and whether previous years' budget forecasting could help ensure that income and budget remained aligned. The Corporate Accountant, the Auditor General and the Assistant Auditor General provided an explanation on the reason for the variances which included the earlier than phased completion of 2015/16 audits by firms and the agreement of fees above budgeted levels. The Audit Committee were advised that the increased income was offset by payments to firms for the work leaving a net positive variance of £42,000 against budget.

The Chair of the Audit Committee asked whether, given the new audit appointments were now in place, the report could show payments to individual firms against the schedule of charges. The Chief Operating Officer suggested that the finance team consider how the information need might be met.

A discussion also took place on the contingency amount in the budget forecast and the cost of secretarial support.

After discussion the Audit Committee noted the report.

Action(s):

- **The Corporate Finance Manager to consider how a comparison between scheduled payments and charges at firm level be shared. (February 2017)**

Steve Murray, Corporate Accountant left the meeting.

15. Business Continuity Arrangements – Annual Review 2016

The Corporate Governance Manager submitted a report on the review of Audit Scotland's business continuity arrangements, which had been previously circulated.

The Audit Committee noted the review.

16. Review of the External Auditor's Independence and Objectivity

The Chief Operating Officer submitted a report on the review of the external auditor's independence, objectivity and value for money, which had been previously circulated.

The Chair of the Audit Committee invited comments from the members on the report.

The Audit Committee members noted the review.

17. Data incident/loss

The Corporate Governance Manager submitted a report on data incidents, which had been previously circulated.

There were no comments on the report and it was noted.

18. Proposed Audit Committee Dates for 2017

The Chief Operating Officer submitted a report on Audit Committee meeting dates for 2017, which had been previously circulated. The Audit Committee members were invited to approve the 2017 meeting dates.

The Audit Committee approved their meeting dates for 2017.

19. Any Other Business

There was no other business.

20. Review of Meeting

The Chair of the Audit Committee invited members to comment on the standard of the papers submitted to them and on the meeting itself.

There were no issues raised.

21. Date of Next Meeting

The next meeting will be held at 10.00am on **1 February 2017** in the offices of Audit Scotland, 102 West Port, Edinburgh.

Ref	FORUM	Agenda Item No	Item Title	Action Description	Meeting Date	Due Date	Responsible	Assigned to	Complete/Ongoing	Reported Yes/No	Progress Notes
	Board	8	Spring Budget Revision	Scottish Commission for Public Audit for a £1,716k Spring	20/11/2016	30/11/2016	Diane McGiffen	David Hanson	Complete		Complete
	Board	13	Openness and Transparency: Publication of Board Papers	The Chief Operating Officer to schedule a future agenda item to review the arrangements.	24/03/2016	01/12/2016	Diane McGiffen	Diane McGiffen	Complete	No	This item was considered at the Board meeting on 20/01/2017, with a report scheduled for the Audit Committee at its meeting on 17 May 2017.
ASB13	Board	10	Q1 Corporate Performance Report	The Assistant Auditor General to prepare a report for a future Board meeting on the levels of reporting and roles on fraud.	18/08/2016	01/12/2016	Russell Frith	Russell Frith	Complete	Yes	This report was considered at Item 12 of the Board meeting 20/01/17. The report has been updated, published on share and shared with the firms on all 06/02/2017.
ASB16	Board	15	Corporate Governance Policies and Code of Conduct Review	The Corporate Governance Manager to review the Financial Regulations, Scheme of Delegation and staff Code of Conduct annually and report to the Board.	18/08/2016	23/08/2017	Alex Devlin	Alex Devlin	Ongoing		Standing Orders reviewed 27/10/16. The next review will be scheduled for Board meeting on 23 August 2017.
ASB18	Board	16	Proposed Board Meeting Dates 2017	The Chief Operating Officer to propose meeting dates for discussion by members at the September meeting of the Board.	18/08/2016	15/09/2016	Diane McGiffen	Joy Webber	Complete	Yes	The proposed meeting dates for 2017 were considered at Item 20 of the Board agenda 20/01/2017.
ASB20	Board	10	Securing World Class Audit - Audit Procurement - Post Tender Review	The Assistant Director, Audit Strategy, to bring a report to the Board on the quality review work.	15/09/2016	09/12/2016	Russell Frith	Elaine Boyd	Complete	Yes	A report was considered by the Board at its meeting on 20/01/2017.
ASB23	Board	6	Review of minutes	The Assistant Auditor General to provide more detail around recovery of monies through NFI and how this will be monitored in future.	27/10/2016	20/01/2017	Russell Frith	Russell Frith	Complete	Yes	Russell Frith reported on NFI Item 12 on the agenda of the Board meeting 20/01/2017.
ASB24	Board	9	Securing World Class Audit - Developments in Audit	The Chief Operating Officer to schedule an update report on the Becoming World Class and world class audit.	27/10/2016	20/01/2017	Diane McGiffen	Russell Frith	Ongoing		The Assistant Auditor General will report on this to the Board at its meeting in May 2017 as part of the Quality Framework.
ASB25	Board	12	UK & Ireland Supreme Audit Institutions meeting, 4 November 2016	The Chief Operating Officer to report on the meeting of the UK & Ireland Supreme Audit Institutions meeting.	27/10/2016	20/01/2017	Diane McGiffen	Diane McGiffen	Complete	Yes	Diane McGiffen provided a verbal update to the Board on 22 February 2017.
ASB26	Board	14	Publication of reports	The Chief Operating Officer to arrange to publish the reports on the Audit Scotland website alongside the approved minute.	27/10/2016	27/01/2017	Diane McGiffen	Joy Webber	Complete	Yes	The reports and approved minute of the Board meeting on 27/10/2016 has been published on Audit Scotland's website.
ASB27	Board	15	Any other business	The Director of Performance Audit and Best Value to report on how the engagement with young people on the forward work programme had developed to the Board in January 2017.	27/10/2016	20/01/2017	Fraser McKinlay	Fraser McKinlay	Complete	No	The Board will consider a report at Item 18 of today's agenda.
ASB28	Board	7	Review of minutes - Remco meeting, 15 September 2016 and Board meeting, 27 October 2016	Joy Webber, Senior Executive Assistant, to make the necessary amendments to the Remco minute and publish the Board minute of 27 October 2016.	20/01/2017	22/02/2017	Joy Webber	Joy Webber	Complete	Yes	The Board minutes of 27/10/2016 have been published and the minutes of Remco have been amended.
ASB29	Board	9	Review of standing orders	Diane McGiffen, Chief Operating Officer, to schedule a report for the Board meeting in February 2017.	20/01/2017	22/02/2017	Diane McGiffen	Diane McGiffen	Ongoing		A verbal update will be provided to the Board under Item 8 of today's agenda.
ASB30	Board	10	Making a Difference: Digital Audit	Diane McGiffen, Chief Operating Officer, to schedule a report for a Board meeting later in the year.	20/01/2017	05/05/2017	Diane McGiffen	Martin Walker	Ongoing		An update to the Board has been scheduled for its meeting on 05/05/2017.
ASB31	Board	11	Securing World Class Audit: Review of Quality Arrangements	Diane McGiffen, Chief Operating Officer, to schedule a report for a Board meeting later in the year.	20/01/2017	31/03/2017	Russell Frith	Elaine Boyd	Ongoing		The Board will consider a report at Item 16 of today's agenda.
ASB32	Board	12	Securing World Class Audit: Fraud Arrangements	Russell Frith, Assistant Auditor General, to make the suggested amendments to the report in terms of responsibilities of reporting fraud.	20/01/2017	22/02/2017	Russell Frith	Anne Cairns	Complete	Yes	The report on Counter Fraud Arrangements was updated and issued to colleagues on 06/02/2017.
ASB33	Board	13	Making a Difference: Demonstrating Value for Money Update	Fiona Kordiak, Director of Audit Services, to liaise with Heather Logan and take on board comments from members before issuing a further draft for their consideration by correspondence.	20/01/2017	22/02/2017	Fiona Kordiak	Fiona Kordiak	Ongoing		The report has been re-drafted to take on board comments received to date.
ASB34	Board	14	Making a Difference: Update on Parliamentary Engagement	Kirsty Gibbins, Communications Adviser, Corporate Services, to confirm the terms of the contract and survey arrangements.	20/01/2017	22/02/2017	Kirsty Gibbins	Kirsty Gibbins	Complete	Yes	A verbal update will be provided to the Board under Item 8 of today's agenda.
ASB35	Board	17	Q2 Corporate Performance Report 2016/17	Martin Walker, Assistant Director, Corporate Performance and Risk to consider with the Communications Team the options to measure corporate objective 2.2.	20/01/2017	31/03/2017	Martin Walker	Martin Walker	Complete	No	The Q3 report scheduled for 31/03/2017 will reflect any new measures to assess the effectiveness of corporate objective 2.2.
ASB36	Board	17	Q2 Corporate Performance Report 2016/17	Diane McGiffen, Chief Operating Officer, to send a copy of the latest quarterly correspondence report considered by Management Team on 17 January 2017.	20/01/2017	22/02/2017	Diane McGiffen	Joy Webber	Complete	Yes	A copy of the Q3 Correspondence Performance Report dated 17/01/2017 has been circulated to Board members for information.
ASB37	Board	18	Q2 Becoming World Class Improvement Programme Report 2016/17	Russell Frith, Assistant Auditor General, to schedule a report to the Board on established international benchmarks for world class quality, people and reporting.	20/01/2017	05/05/2017	Russell Frith	Russell Frith	Ongoing		The Assistant Auditor General will report on this to the Board at its meeting on 05/05/2017 as part of the quality framework.
ASB38	Board	20	Proposed Board Meeting Dates 2017	Joy Webber, Senior Executive Assistant, to liaise with members regarding their availability.	20/01/2017	22/02/2017	Joy Webber	Joy Webber	Complete	Yes	Joy Webber has liaised with and confirmed alternative meeting dates for May and June. Meeting dates have now been confirmed for 5 May and 6 June 2017.
ASB39	Board	21	Review of Openness and Transparency	Diane McGiffen, Chief Operating Officer, to schedule a discussion on next steps in publishing committee papers with the Board at its meeting in February 2017.	20/01/2017	22/02/2017	Diane McGiffen	Diane McGiffen	Complete	Yes	The Board received a verbal update at its meeting on 22/02/2017.
ASB40	Board	22	Publication of reports	Diane McGiffen, Chief Operating Officer, to arrange to publish the reports on the Audit Scotland website alongside the approved minute.	20/01/2017	22/02/2017	Diane McGiffen	Joy Webber	Complete	Yes	The approved minute and reports have been published on the Audit Scotland website.
ASB41	Board	7	Review of minutes	Joy Webber, Senior Executive Assistant, to make a correction to the minutes of the Board meeting 20 January 2017 and publish the approved minute.	22/02/2017	28/02/2017	Joy Webber	Joy Webber	Complete	No	The Board minutes of 20/01/2017 have been published and the minutes of Remco have been amended.
ASB42	Board	9	Public Audit and Post Legislative Scrutiny Committee Review of NFI.	Russell Frith, Assistant Auditor General, to circulate to Board members by correspondence a draft response to the Public Audit and Post Legislative Scrutiny Committee on NFI.	22/02/2017	31/01/2017	Russell Frith	Russell Frith	Complete	No	Draft response was issued by correspondence to members on 23/03/2017.