



MINUTES OF MANAGEMENT TEAM MEETINGS

2014

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 14 JANUARY 2014
IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

Present: Diane McGiffen
Caroline Gardner
Russell Frith
Fraser McKinlay
Fiona Kordiak
Lynn Bradley

Apologies: None

In attendance: James Gillies and Shirley James joined the meeting for *items 2 and 3*
David McConnell and Laurence Slavin joined the meeting for *items 4 and 5*
David Hanlon and Jennifer Summers joined the meeting for *item 10*
Brian Howarth joined the meeting for *item 13*
David Blattman and Charlotte Allan joined the meeting for *items 14, 15 and 16*

1.	Minutes		
	The draft minutes dated 17 December 2013, which had been previously circulated, were approved as an accurate record.		
2.	Comms Digest		
	<p>James Gillies and Shirley Evans joined the meeting.</p> <p>James Gillies introduced Shirley Evans, Web Officer to Management Team.</p> <p>James introduced the Comms Digest for January and highlighted the main focus from press and parliamentary coverage of Audit Scotland's work.</p> <p>Management Team discussed the themes and opportunities emerging from the Scotland Act and the need to keep staff informed. Lynn Bradley referred to a forthcoming Robert Chotes session which she would advertise. Russell Frith will host a Knowledge Café on the Scotland Act.</p> <p>Management Team also noted ongoing cases of whistleblowing and Fraser McKinlay agreed to come back to Management Team on the wider implications of this issue.</p>	<p>LB</p> <p>RF</p> <p>FMcK</p>	<p>January 2014</p> <p>February 2014</p> <p>February 2014</p>
3.	Web Review		
	<p>James Gillies and Shirley James introduced a report on the proposed digital strategy, which had previously been circulated.</p> <p>James invited the Management Team to consider the proposals for re-designing Audit Scotland's website. Shirley Evans provided detail around the functionality being sought to make it fit for the future in line with best practice, mobile devices, secure sharing and better search facility. James</p>		

	<p>confirmed that budget provision has been made for the work in the 2014/15 budget.</p> <p>Management Team discussed the proposal and approved the short term improvements required to the current website. Management Team further agreed James would set up a project team to oversee the re-design of Audit Scotland's website and to initiate the tendering process.</p> <p>James Gillies and Shirley James left the meeting.</p>		
4.	Working with Other Countries		
	<p>David McConnell and Laurence Slavin joined the meeting.</p> <p>David McConnell presented the paper Working with Other Countries – 2013-2015 Strategy, which had previously been circulated.</p> <p>Management Team were invited to consider a number of changes to refresh our International Strategy.</p> <p>Management Team discussed the proposals in detail and identified a number of areas which required to be developed further.</p> <p>Management Team requested David and Laurence broaden the strategy review to take into account staff development and opportunities to develop our own expertise and develop our strategy around our objective of delivering World Class Audit.</p>	DMcC /LS	February 2014
5.	EURORAI		
	<p>Laurence Slavin introduced the report on EURORAI Conference October 2014, which had previously been circulated.</p> <p>Management Team were invited to consider the planning arrangements and proposed objectives of the conference and to agree Audit Scotland would host the event in October 2014.</p> <p>Following discussion Management Team agreed Audit Scotland would host the EURORAI Conference.</p> <p>Management Team provided feedback on the proposals in relation to hosting a delegate event. Management Team also requested alternative dates be sought and requested further information on further options in relation to the proposed date of the conference, sourcing venues and the possibility of organising sponsors to showcase Scotland.</p> <p>David McConnell and Laurence Slavin left the meeting.</p>	DMcC /LS	February 2014
6.	Internal Audits		

	<p>Diane McGiffen introduced the report on internal audit work undertaken by BDO in connection with the 2013/14 programme of work, which has previously been circulated and included Performance Management Framework, Financial Planning and Cost of Audit.</p> <p>Management Team were invited to note the work which has been concluded in the period since October 2013.</p> <p>Management Team considered the reports and noted these would be presented to the Audit Committee at its next meeting.</p>		
7.	Internal Audit Recommendations		
	<p>Diane McGiffen introduced the progress report Internal Audit Recommendations, which had previously been circulated.</p> <p>Diane invited Management Team to note the progress on implementation of recommendations.</p> <p>Management Team noted the updated and agreed good progress had been made.</p>		
8.	Biennial Review of Risk Management Policy		
	<p>Lynn Bradley introduced the report on the reviewed Risk Management Policy and Strategy, which had previously been circulated.</p> <p>Lynn invited Management Team to note the few minor changes to the policy and welcomed any comments in advance of a further review later in the year.</p> <p>Management Team considered the update and noted this would be presented to the Audit Committee at its next meeting.</p>	LB	October 2014
9.	Risk Register Update		
	<p>Lynn Bradley introduced the Risk Register Update, which had previously been circulated.</p> <p>Lynn invited Management Team to review and agree revisions to the risk register in advance of its review at the next meeting of the Audit Committee.</p> <p>Management Team provided updates on each of the noted risks and highlighted a number of items which were incomplete or required additional actions under monitoring.</p> <p>Caroline Gardner introduced discussion of the risks around programme development activity. Fraser McKinlay agreed to present proposals on this to Management Team by the end of March.</p> <p>It was agreed to keep Risks 1, 2 and 9 under review during the next quarter and consider through Q4.</p> <p>Management Team noted the updated Risk Register would be</p>	FMcK	March 2014
		LB	January 2014

	presented to the Audit Committee at its next meeting.		
10.	Provision of Legal Services		
	<p><i>David Hanlon and Jennifer Summers joined the meeting.</i></p> <p>David Hanlon and Jennifer Summers introduced the report on the Provision of Legal Services, which had previously been circulated.</p> <p>Management Team were invited to review and comment on the retendering of legal services for Audit Scotland, the Auditor General and the Accounts Commission.</p> <p>Russell Frith commented the proposed timetable for submission and review of tenders seemed challenging.</p> <p>Following discussion Management Team approved the proposals and agreed Fraser McKinlay and Russell Frith would be part of the interview panel along with colleagues from HR and Finance.</p> <p><i>David Hanlon and Jennifer Summers left the meeting.</i></p>		
11.	Records Management Update		
	<p>Diane McGiffen introduced the report on the Records Management Plan, which had previously been circulated.</p> <p>Management Team were invited to note the Keeper of the Records evaluation of our records management plan for Audit Scotland, the Auditor General and the Accounts Commission.</p> <p>Management Team welcomed the report.</p>		
12.	Information Security Policy – Amendment		
	<p>Diane McGiffen introduced David Henning’s report on the proposed amendment to the Information Security Policy, which had previously been circulated.</p> <p>Management Team approved the amendment to the policy and recommended the changes in policy were communicated to staff.</p> <p>It was agreed that Lynn would arrange for dedicated responses on the operation of Touchdown on the mobile devices to be assessed by correspondence.</p>	LB	January 2014
13.	Fit and Proper Form for 2014		
	<p><i>Brian Howarth joined the meeting.</i></p> <p>Russell Frith introduced the process for completing the Fit and Proper Review for 2014 and invited Brian Howarth to provide a summary of the process which Audit Services has undertaken in previous years.</p>		

	<p>Brian Howarth advised the Management Team of the process he has adopted for the review of the Fit and Proper forms in Audit Services. He also provided guidance on issues that may arise and steps that follow in the event of a conflict arising.</p> <p>Management Team welcomed Brian's advice and following further discussion agreed to convene a meeting of the four compliance partners to review completed forms before the item returns to Management Team in March.</p>	RF	February & March 2014
14.	PAD/Succession Planning Review		
	<p><i>David Blattman and Charlotte Allan joined the meeting.</i></p> <p>David Blattman introduced the report on Performance Appraisal, Succession Planning and Talent Management Consultation, which had previously been circulated.</p> <p>As part of an organisation wide consultation, David invited the Management team to provide any feedback on Audit Scotland's current arrangements in advance of returning to Management Team in February to present recommendations and a project plan.</p> <p>The Management Team welcomed the opportunity to discuss how best to develop the current process and provided feedback and suggestions.</p> <p>David will present findings and recommendations to Management Team in February.</p>	DB	February 2014
17.	Business Development Manager		
	<p>Fraser McKinlay introduced the report on Business Management in PABV, which had previously been circulated.</p> <p>Fraser invited Management Team to consider the proposals to establish a new approach to business management in PABV and approve the establishment of a new Business Development Manager.</p> <p>Management Team invited Fraser to further develop the proposed role and structure with HR for further consideration in February.</p> <p>Fraser McKinlay left the meeting.</p>	FMcK	February 2014
15.	Update on Pilotlight		
	<p>David Blattman provided a verbal update on Pilotlight.</p> <p>Management Team queried our use of the Commonwealth Games Legacy logo and David agreed to consider how best to position this.</p> <p>David agreed to return to Management Team in February with his evaluation.</p>	DB	February 2014

16.	PATH Scheme – Future Direction		
	<p>David Blattman introduced the report on the future direction of the PATH Scheme.</p> <p>Management Team were invited to approve the changes in the way the scheme will operate after the conclusion of the PAD cycle in March 2014.</p> <p>After lengthy discussion, Management Team agreed that the question of how PATH would link in with Audit Scotland's PAD process and succession planning needed to be reviewed and agreed. Management Team therefore invited David to return in February with his recommendations.</p>	DB	February 2014
18.	Strategic Issues		
18.1	Constitutional Change There was no update.		
18.2	Public Audit Arrangements There was no update.		
19.	Proposed Agenda for meeting on 21 January		
	<p>Diane McGiffen introduced the proposed agenda for the next Management Team meeting.</p> <p>Management Team discussed and agreed a couple of changes to the agenda.</p>		
19.	Key messages to colleagues		
	<p>The key messages to colleagues are on:</p> <ul style="list-style-type: none"> • 		
20.	<p>AOB</p> <ul style="list-style-type: none"> - Internal Audit Review – ISO 27001 <p>Diane McGiffen introduced the Internal Audit Review of ISO 27001 report which was due to go to the next meeting of the Audit Committee. Management Team were invited to note the recommendation for removal of the ISO 27001 review from the 2013/14 internal audit plan.</p> <p>Management Team approved the deferral of the ISO 27001 review.</p> <ul style="list-style-type: none"> - Correspondence update <p>Management Team agreed the weekly update is helpful and agreed to pick up any points of interest under AOB going forward.</p>		
15.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 21 January 2014.		

	Apologies: None <i>Please give your apologies to Joy Webber (x1606)</i>		
--	---	--	--

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 28 JANUARY 2014
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

Present: Diane McGiffen
 Caroline Gardner
 Russell Frith
 Fraser McKinlay
 Fiona Kordiak
 Lynn Bradley

Apologies: None

In attendance: David Hanlon joined the meeting for *item 4*
 David Blattman joined the meeting for *items 4, 5, 6 and 7*
 Lynn Scott and Douglas Black joined the meeting for *item 5*

1.	Minutes		
	<p>The draft minutes dated 14 January 2014, which had been previously circulated, were approved as an accurate record.</p> <p>Matters arising from the minutes dated 14 January:-</p> <ul style="list-style-type: none"> - Under item 1, Comms Digest, Lynn Bradley provided an update on the Robert Chotes session. This was to be a roundtable session and invitations were limited to two which had now been extended to Caroline Gardner and Diane McGiffen. - Under item 3, Web Review, Lynn Bradley clarified that the reference to the use of digital strategy and web strategy were one and the same. - Under item 8, Biennial Review of Risk Management Policy, Lynn Bradley confirmed the review date as October 2014. 		
2.	Playback		
	<p>Diane McGiffen reflected on the session with Jonathan Austin last week and welcomed feedback from Management Team on the key points for consideration.</p> <p>Following discussion, Management Team agreed the timeline for engaging with and communicating the outcomes with staff.</p>		
3.	Expectations of Audit		
	<p>Russell Frith introduced a report on the findings of the Expectations of Audit consultation with staff and the Firms, which had been previously circulated.</p> <p>Russell invited Management Team to consider and discuss the emerging themes from these interactions and how these may shape our future thinking around priorities.</p> <p>Following detailed discussion, Management Team noted the</p>		

	<p>themes coming through from both internal and external interactions.</p> <p>Russell advised Management Team an action plan is under development and the next step was to bring all strands of the survey together with recommendations to Management Team in March.</p>	RF	March 2014
4.	2015/16 Budget Process and Timetable		
	<p>David Hanlon and David Blattman joined the meeting.</p> <p>David Hanlon introduced a report on the process and timetable for adopting and preparing Audit Scotland's 2015/16 budget, which had been previously circulated.</p> <p>David invited Management Team to note the proposed timetable started in February with workforce planning.</p> <p>During discussion, Management Team suggested work on Q4 could be linked in with this work.</p> <p>Management Team welcomed the inclusion of workforce planning to the process. Management Team agreed the proposed timetable, noting that due consideration and planning required to be undertaken to ensure work continued throughout the summer period.</p> <p>David Hanlon left the meeting.</p>		
5.	Healthy Working Lives Survey		
	<p>Lynn Scott and Douglas Black joined the meeting.</p> <p>David Blattman introduced a report and slides on the Healthy Working Lives Survey Results, which had been previously circulated.</p> <p>David invited Management Team to note the results, consider the key themes emerging from the survey and agree next steps.</p> <p>Management Team noted the results and discussed the emerging themes. Management Team recognised the array of information and support available to staff and thanked the team for their continued work in this area.</p> <p>Following detailed discussion, Management Team noted the need for this work to remain as a priority and agreed the next steps for external engagement and communication to staff.</p> <p>Lynn Scott and Douglas Black left the meeting.</p>		
6.	Business Development Manager		
	Fraser McKinlay introduced the report on Business Management in PABV, which had previously been circulated.		

	<p>Fraser invited Management Team to note the updated proposals to establish a new approach to business management in PABV and approve the appointment of a new Business Development Manager. Management Team were invited to note the role and structure had been further developed with input from HR.</p> <p>Management Team noted the updated information and discussed in detail the remit of a new Business Development Manager. Management Team agreed the proposal in principle.</p>		
7.	HR & OD Resource - Learning & Development Officer		
	<p>David Blattman introduced a report on the HR & OD Resource – Learning & Development Officer, which had been previously circulated.</p> <p>David invited Management Team to consider the retention of the current fixed term Learning & Development Officer on a permanent basis and approve the proposed funding arrangements for this post.</p> <p>Management Team discussed and agreed in principle the proposed retention of the Learning & Development Officer. Management Team invited David to revisit the funding and return to Management Team with a further proposal.</p> <p>David Blattman left the meeting.</p>		
8.	Strategic Issues		
8.1	Constitutional Change There was no update.		
8.2	Public Audit Arrangements There was no update.		
9.	Proposed Agenda for meeting on 4 February		
	<p>Diane McGiffen introduced the proposed agenda for the next Management Team meeting.</p> <p>Management Team discussed and agreed the addition of Revenue Scotland and Tax Powers Bill, Internal Audit Programme and Corporate Plans Timetable to the agenda for the meeting on 4 February 2014.</p>		
10.	Key messages to colleagues		
	<p>The key messages to colleagues are on:</p> <ul style="list-style-type: none"> • Expectations of Audit Scotland • Healthy Working Lives • Budget Timetable 		
11.	AOB		
	<p>- ONS Fraser McKinlay agreed to consider the process and</p>	FMcK /RF	February 2014

	proposals with Russell Frith before leading a future discussion.		
12.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 4 February 2014. Apologies: None <i>Please give your apologies to Joy Webber (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 4 FEBRUARY 2014
IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

Present: Diane McGiffen
Caroline Gardner
Russell Frith
Fraser McKinlay
Fiona Kordiak
Lynn Bradley

Apologies: None

In attendance: Alex Devlin joined the meeting for *item 7*
Sally Thompson, Project Manager, Performance Audit and Best Value joined the meeting for *item 12*

1.	Minutes		
	The draft minutes dated 28 January 2014, which had been previously circulated, were approved as an accurate record, subject to minor amendment.		
12.	<p>AOB</p> <p>- Correspondence</p> <p>Sally Thompson, Project Manager, Performance Audit and Best Value, joined the meeting.</p> <p>MT discussed recent correspondence on Scotland's Future White Paper, which had previously been circulated.</p> <p>Fraser McKinlay provided an update on the work of the correspondence team and the appointed auditor to date on this matter. It was agreed that Fraser would draft a reply to Ken Macintosh MSP updating him on relevant audit work.</p>	FMcK	February 2014
2.	Comms Digest and Team Brief		
	<p>Diane McGiffen introduced the Communications Digest and Team Brief February preview report, copies of which had been previously circulated.</p> <p>Following discussion, Management Team noted the report.</p>		
3.	New Arrangements for Programme Development in PABV		
	<p>Fraser McKinlay introduced a report on the new arrangements for programme development in PABV, which had been previously circulated.</p> <p>Fraser invited Management Team to note the new approach to the programme development and outlined the links to the</p>		

	<p>development of Assistant Director roles.</p> <p>Management Team noted the new approach to programme development in PABV and welcome the early positive signs about liaison between ASG and PABV on portfolios.</p>		
4.	Revenue Scotland and Tax Powers Bill		
	<p>Russell Frith introduced a report on the Revenue Scotland and Tax Powers Bill, which had been previously circulated.</p> <p>Russell invited Management Team to consider the report and comment on the proposed response to the Public Audit Committee. Management Team were also invited to advise whether a separate response should be made to the Finance Committee.</p> <p>Management Team noted the report and, following discussion, agreed the proposed response to the Public Audit Committee and a separate response to the Finance Committee.</p>		
5.	Corporate Priorities		
	<p>Lynn Bradley introduced a report on the Corporate Priorities for 2014.</p> <p>Lynn invited Management Team to note the report and agree the timeline for publishing this once it has been shared with the Accounts Commission.</p> <p>Management Team noted the report and following discussion agreed the timeline for publishing the report.</p>		
6.	Corporate Planning and Timetable		
	<p>Lynn Bradley introduced the report on Corporate Planning Approach and Timetable, which had previously been circulated.</p> <p>Lynn invited Management Team to consider and approve the approach and timetable for producing our Corporate Plan for the period 2015 to 2018.</p> <p>Following discussion, Management Team agreed the approach in principle, but with further work required to communicate opportunities for staff involved and links to the expectations of audit project. It was agreed to adopt the approach and timetable as set out.</p>		
7.	Internal Audit		
	<p>Alex Devlin joined the meeting.</p> <p>Diane McGiffen introduced the Internal Audit, which had been previously circulated.</p> <p>- <i>Data Security</i></p>		

	<p>Alex Devlin provided Management Team with an update on the internal audit work completed since the last report to Management Team in January.</p> <p>Alex invited Management Team to note the two medium and six low level recommendations contained in the report on Data Security.</p> <p>Management Team noted the moderate assurance provided by the report and received assurance that the work underway to address the two medium level recommendations would be completed by the deadline.</p> <p>- Risk Management</p> <p>Management Team noted the risk management report and Lynn set out the wider context for the review work for the Audit Committee.</p> <p>Alex Devlin left the meeting.</p>		
8.	Strategic Issues		
8.1	Constitutional Change There was no update.		
8.2	Public Audit Arrangements There was no update.		
9.	Draft Agenda for meeting on 11 February		
	<p>Diane McGiffen introduced the proposed agenda for the next Management Team meeting.</p> <p>Management Team discussed and agreed the agenda for the meeting on 11 February 2014.</p>		
10.	Review of 2014 Agenda Planner		
	Management Team noted forthcoming agenda items and agreed to liaise with Joy Webber with details of any additional items.		
11.	Key messages to colleagues		
	<p>The key messages to colleagues are on:</p> <ul style="list-style-type: none"> • Revenue Scotland • Internal Audit • Corporate Priorities 		
12.	AOB		
	Caroline Gardner discussed the forthcoming meeting with Peter Housden.		

12.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 11 February 2014. Apologies: None <i>Please give your apologies to Joy Webber (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 11 FEBRUARY 2014
 IN AUDIT SCOTLAND'S OFFICES AT 110 GEORGE STREET EDINBURGH.**

Present: Diane McGiffen
 Caroline Gardner
 Russell Frith
 Fraser McKinlay
 Fiona Kordiak
 Lynn Bradley

Apologies: None

In attendance: David Hanlon joined the meeting for **item 2**
 Ian Metcalfe joined the meeting for **item 3**
 James Gillies, Simon Ebbett, Shirley Evans and Bruce Stoddart joined the meeting for **item 4**
 Gillian Woolman joined the meeting for **item 5**

1.	Minutes		
	The draft minutes dated 4 February 2014, which had been previously circulated, were approved as an accurate record.		
	Matters arising:		
	- Item 12 - AOB: Correspondence Fraser McKinlay provided Management Team with an update.		
2.	Q3 Results		
	David Hanlon joined the meeting. David Hanlon introduced the report on Financial Results for the 9 months to December 2013, a copy of which had been previously circulated. David invited Management Team to note the report and advised income was on track for year end forecast. Management Team discussed the financial information for their respective areas, and noted the overall position to end December 2013.		
3.	Q3 Performance Report		
	Diane McGiffen and Ian Metcalfe joined the meeting. Lynn Bradley presented the Q3 Performance Report for 2013/14, which had been previously circulated. Lynn invited Management Team to note the progress made across all strategic areas and in overall terms. Lynn also invited Management Team to review and comment on the		

	<p>performance reports to ascertain whether additional monitoring should be agreed.</p> <p>Management Team discussed and agreed additional actions for each of the corporate objectives 2.1, 2.3, 3.1, 3.2, 3.3, 3.5 and 3.6.</p> <p>Management Team thanked Lynn and Ian for the work undertaken to provide a more focussed and rounded report for consideration.</p> <p style="text-align: center;">David Hanlon and Ian Metcalfe left the meeting.</p>		
4.	Audit Scotland Annual Reporting 2013/14		
	<p>James Gillies, Simon Ebbett, Shirley Evans and Bruce Stoddart joined the meeting.</p> <p>Simon Ebbett introduced the Audit Scotland Annual Reporting 2013/14 report, which had been previously circulated.</p> <p>Simon invited Management Team to review and comment on the proposed themes and messages for this year's annual report. Management Team were also invited to provide details of any further messages for inclusion in the report.</p> <p>Management Team welcomed the proposed format and provided feedback in relation to the placement of certain information. Management Team also queried the proposed distribution of the report and James clarified this would be achieved through the subscribed mailing list.</p> <p style="text-align: center;">James Gillies, Simon Ebbett, Shirley Evans and Bruce Stoddart left the meeting.</p>		
5.	ASG Review of Impact: Local Government		
	<p>Gillian Woolman joined the meeting.</p> <p>Gillian Woolman introduced a report on the ASG Review of Impact: Local Government, which had previously been circulated.</p> <p>Gillian invited Management Team to review the report and recommend it be included on the agenda of the FAAC meeting on 27 February 2014.</p> <p>Management Team noted the report and requested clarification around the reported findings.</p> <p>Following discussion, Management Team requested the template report be updated for future reporting.</p> <p style="text-align: center;">Gillian Woolman left the meeting.</p>	RF/FMcK/ FK/G Woolman	March 2014
6.	Strategic Issues		

6.1	Constitutional Change There was no update.		
6.2	Public Audit Arrangements There was no update.		
7.	Draft Agenda for meeting on 18 February		
	Diane McGiffen introduced the proposed agenda for the next Management Team meeting. Management Team discussed and agreed the agenda for the meeting on 18 February 2014.		
8.	Review of 2014 Agenda Planner		
	Management Team noted forthcoming agenda items and agreed to liaise with Joy Webber with details of any additional items.		
9.	Key messages to colleagues		
	The key messages to colleagues are on: <ul style="list-style-type: none"> • Q3 Performance • Q3 Financial results • National Audit Office 		
10.	AOB <ul style="list-style-type: none"> - NAO Visit Diane informed Management Team that the meeting with NAO on Monday 10 February had been well received and thanked Management Team colleagues for their input to the day. - Management Team Development Diane advised Management Team of her meeting with Tony Page last week and confirmed development meetings would be arranged with each member of Management Team in March. - Supreme Audit Institutions Diane advised Management Team Audit Scotland are hosting the meeting in May, the date is to be confirmed. 	JW	February 2014
11.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 18 February 2014. Apologies: None <i>Please give your apologies to Joy Webber (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 18 FEBRUARY 2014
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET, EDINBURGH.**

Present: Diane McGiffen
 Caroline Gardner
 Russell Frith
 Fraser McKinlay
 Fiona Kordiak

Apologies: Lynn Bradley

In attendance: Carol Calder and Richard Scothorne of Rocket Science joined the meeting for **item 2**

1.	Minutes		
	The draft minutes dated 11 February 2014, which had been previously circulated, were approved as an accurate record.		
	Matters arising:		
	- Item 12 - AOB: Correspondence Fraser McKinlay provided Management Team with an update.		
2.	Expectations of Audit		
	<p>Carol Calder and Richard Scothorne joined the meeting.</p> <p>Russell Frith introduced Richard Scothorne's Report on consultant's Expectations of Audit External Consultation Findings, a copy of which had been previously circulated.</p> <p>Russell invited Management Team to note the report and feedback any comments on the findings. Russell then invited Richard to present an overview of the results from his consultation with external parties.</p> <p>Richard Scothorne reported on his findings, highlighting the key themes and messages emerging from his meetings.</p> <p>Following detailed discussion, Management Team thanked Richard for his report and presentation.</p> <p>Russell advised Management Team work to consolidate Richard's findings together with the staff survey and Stephen Taylor report was ongoing with a view to reporting back to Management Team key recommendations in March.</p> <p>Carol Calder and Richard Scothorne left the meeting.</p>	RF	March 2014
3.	Best Companies		

	Diane McGiffen provided a verbal update to Management Team and invited Management Team to note the format for presenting the survey results to the Leadership Group meeting scheduled immediately following Management Team meeting.		
4.	Strategic Issues		
4.1	Constitutional Change There was no update.		
4.2	Public Audit Arrangements There was no update.		
5.	Draft Agenda for meeting on 25 February		
	Diane McGiffen introduced the proposed agenda for the next Management Team meeting. Management Team discussed and agreed the inclusion of additional items for the meeting on 18 February 2014.		
6.	Review of 2014 Agenda Planner		
	Management Team noted forthcoming agenda items and agreed to liaise with Joy Webber with details of any additional items.		
7.	Key messages to colleagues		
	The key messages to colleagues are on: <ul style="list-style-type: none"> • Expectations of Audit 		
8.	AOB There was no further business.		
11.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 25 February 2014. Apologies: Fiona Kordiak <i>Please give your apologies to Joy Webber (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 25 FEBRUARY 2014
IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET, EDINBURGH.**

Present: Diane McGiffen
Caroline Gardner
Russell Frith
Fraser McKinlay
Lynn Bradley

Apologies: Fiona Kordiak

In attendance: David Hanlon and David Blattman joined the meeting for **items 2 and 3**
Jennie Slessor joined the meeting for **item 3**
Mark Taylor joined the meeting for **items 2, 3, 4 and 5**
Joanna Stevenson and Gillian Woolman joined the meeting for **items 4 and 5**
David McConnell and Laurence Slavin joined the meeting for **items 7 and 8**

1.	Minutes		
	The draft minutes dated 18 February 2014, which had been previously circulated, were approved as an accurate record.		
2.	2014/15 Operational Budget & Establishment Review		
	<p>David Hanlon, David Blattman and Mark Taylor joined the meeting.</p> <p>David Hanlon introduced the report for the 2014/15 Operational Budget and Establishment Review, a copy of which had been previously circulated.</p> <p>David invited Management Team to note the results of the review of our workforce establishment for 2014/15 and the following four years. Management Team were also invited to review and approve the proposal to establish an operational budget for 2014/15 which will be submitted for consideration by the Board at their meeting in March.</p> <p>Management Team considered the projections and noted the slight reduction in establishment for the current year.</p> <p>Following detailed discussion, Management Team noted that a more strategic review of fee charging generally would be welcomed in the summer.</p> <p>Lynn Bradley advised an update on the capital expenditure as agreed by the SCPA would be presented to Management Team at the meeting on 11 March.</p>	<p>DH</p> <p>DH/FK/RF</p> <p>LB</p>	<p>March 2014</p> <p>June 2014</p> <p>March 2014</p>
3.	Workforce Planning 2014/15		
	<p>Jennie Slessor joined the meeting.</p> <p>David Blattman introduced the report on Workforce Planning for 2014/15, a copy of which had been previously circulated.</p>		

	<p>David opened discussions with Management Team using the PESTLE and PRIMO-F tools. Management Team engaged in detailed discussions on internal and external factors to be considered for inclusion in the overall Workforce Plan.</p> <p>Following discussion, Management Team agreed the outcomes from the analysis will return as part of the proposed Workforce Plan in March.</p> <p>David Hanlon, David Blattman and Jennie Slessor left the meeting.</p>	DB	March 2014
4.	Audit Service Quality Survey – 2012/13 Central Government Audits		
	<p>Joanna Stevenson and Gillian Woolman joined the meeting.</p> <p>Joanna Stevenson introduced the Audit Service Quality Survey 2012/13 Central Government Audits Report, a copy of which had been previously circulated.</p> <p>Joanna invited Management Team to note the overall good levels of satisfaction from the survey results together with suggested areas for improvement.</p> <p>Management Team welcomed the report and reviewed the areas for improvement. Following detailed discussion on measuring impact of audit with audited bodies, Russell Frith agreed to return to Management Team with a report proposing how to measure impacts of audit in 2014/15.</p>	RF	March 2014
5.	Audit Service Quality Survey – 2012/13 Local Government Audits		
	<p>Joanna Stevenson introduced the Audit Service Quality Survey 2012/13 Local Government Audits Report, a copy of which had been previously circulated.</p> <p>Joanna invited Management Team to note the overall stronger results from the survey together with one suggested area for consideration.</p> <p>Following detailed discussion, Management Team considered how to supplement the survey to gain more insight on the measure of audit impact.</p> <p>Fraser McKinlay and Russell Frith agreed to develop this client engagement further with Fiona Kordiak.</p> <p>Mark Taylor, Joanna Stevenson and Gillian Woolman left the meeting.</p>	FMcK/RF/ FK	March 2014
6.	Audit Issues Relating to Health and Social Care Integration		

	<p>Russell Frith introduced the Report on Audit Issues relating to Health and Social Care Integration, a copy of which had been previously circulated.</p> <p>Russell invited Management Team to note and discuss the issues arising from the proposed statutory audit arrangements.</p> <p>Management Team discussed the proposed accounting of the partnerships. Management Team agreed there was merit in engaging with government on audit issues which may arise.</p> <p>Caroline Gardner noted the partnerships were at Stage 2 of legislation and following discussion, Management Team invited Russell to return first with a view taking into account the legislative timeframe.</p>	RF	March 2014
7.	Working with Other Countries – 2014/16 Strategy		
	<p>David McConnell and Laurence Slavin joined the meeting.</p> <p>David McConnell introduced the update on Working with other Countries – 2014/16 Strategy Report, a copy of which had been previously circulated.</p> <p>David invited Management Team to comment on the recommendations made and requested approval to progress the revision of the strategy as set out in the report.</p> <p>Following discussion, Management Team requested the wording on cost recovery be updated and the inclusion of benefits to staff is reflected in the refreshed strategy.</p> <p>Management Team thanked David and Laurence for the update and agreed the refreshed international strategy paper will return to Management Team before submission to the Board for their approval.</p> <p>Management Team also invited quarterly strategy updates, to include the forthcoming EURORAI Conference, going forward.</p>	DMcC/LS	May 2014
8.	EURORAI Conference October 2014		
	<p>David McConnell introduced the report on EURORAI Conference October 2014, a copy of which had been previously circulated.</p> <p>Laurence Slavin invited Management Team to note the progress made in preparations for Audit Scotland hosting the conference and welcomed any comments in relation to the proposed venues and events being proposed.</p> <p>Management Team noted the conference will now be held between 23 and 25 October. Following discussion,</p>		

	<p>Management Team welcomed the update and noted the updates in relation to the venues and proposed events for delegates during their visit.</p> <p>David McConnell and Laurence Slavin left the meeting.</p>	DMcC/LS	May 2014
9.	Accounts Commission Meeting of 13 March 2014 – Draft Agenda		
	<p>Fraser McKinlay introduced draft agenda for the Accounts Commission Meeting on 13 March, a copy of which had been previously circulated.</p> <p>Fraser invited Management Team to review and comment on the proposed agenda.</p> <p>Russell Frith requested clarification that item 11 was going to the full committee meeting.</p>		
10.	Strategic Issues		
10.1	Constitutional Change There was no update.		
10.2	Public Audit Arrangements There was no update.		
11.	Draft Agenda for meeting on 11 March		
	<p>Diane McGiffen introduced the proposed agenda for the next Management Team meeting.</p> <p>Management Team discussed and agreed the inclusion of additional items for the meeting on 11 March 2014.</p>		
12.	Review of 2014 Agenda Planner		
	Management Team noted forthcoming agenda items and agreed to liaise with Joy Webber with details of any additional items.		
13.	Key messages to colleagues		
	<p>The key messages to colleagues are on:</p> <ul style="list-style-type: none"> • Audit Quality Surveys • EURORAI Conference 		
14.	AOB		
	<ul style="list-style-type: none"> - FOI Lynn Bradley advised Management Team of the work ongoing in relation to a request for information. Lynn proposed a review of the FOI process and welcomed an opportunity to bring this to Management Team. - Scottish Government Diane McGiffen advised of a meeting to discuss possible development opportunities of sharing 	LB	March 2014

	<p>feedback and perspectives between Audit Scotland and the Scottish Government.</p> <p>- Leadership Group meeting Management Team noted feedback from last week's session was good and discussed the agenda for the next meeting on 26 February.</p>		
15.	Date of next meeting		
	<p>The next Management Team meeting will be held on: Tuesday 11 March 2014.</p> <p>Apologies: Fiona Kordiak</p> <p><i>Please give your apologies to Joy Webber (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 4 MARCH 2014
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET, EDINBURGH.**

Present: Diane McGiffen
 Caroline Gardner
 Russell Frith
 Fraser McKinlay
 Lynn Bradley

Apologies: Fiona Kordiak

In attendance: Claire Sweeney joined the meeting for *item 2*
 James Gillies joined the meeting for *item 3*
 David Blattman joined the meeting for *item 4*

1.	Minutes		
	The draft minutes dated 25 February 2014, which had been previously circulated, were approved as an accurate record, subject to minor amendment.		
2.	Health and Social Care Integration Update		
	<p>Claire Sweeney joined the meeting.</p> <p>Claire Sweeney introduced the Health and Social Care Integration Update report, a copy of which had been previously circulated.</p> <p>Claire invited Management Team to note the changes arising from the passing of the Public Bodies (Joint Working) (Scotland) Bill on 25 February 2014.</p> <p>Management Team considered and discussed the implications for scrutiny bodies and the new Joint Integration Boards alike. Further, Management Team discussed the complexity of the Bill and requested clarification on a number of points in relation to ownership of assets, appointment of board members, link to community planning, shadow arrangements, process around policy changes and strategic plans.</p> <p>Fraser McKinlay agreed to put this item on the agenda of the next Audit Risk Committee meeting and would engage further with Russell Frith to develop thinking around wider engagement. Russell agreed to speak with Alyson Stafford and Fraser agreed to speak with Mark Taylor.</p> <p>Management Team thanked Claire for her report and noted this matter will be discussed at the Accounts Commission meeting in March.</p> <p>Claire Sweeney left the meeting.</p>		

3.	Comms Digest and Team Brief		
	<p>James Gillies joined the meeting.</p> <p>James Gillies introduced the Communications Digest and Team Brief March preview report, copies of which had been previously circulated.</p> <p>Management Team noted the report and asked James to consider with Lynn Scott Audit Scotland's approach to modern apprenticeships.</p> <p>James Gillies left the meeting.</p>		
4.	Staff Engagement 2014		
	<p>David Blattman joined the meeting.</p> <p>David Blattman introduced the Staff Engagement 2014 Report, a copy of which had been previously circulated.</p> <p>David invited Management Team to consider and approve a schedule of events with staff for 2014/15 and proposals for increasing staff engagement generally.</p> <p>Management Team welcomed the report and agreed their commitment to a number of events in the proposed schedule.</p> <p>Management Team also discussed the importance of staff engagement including: cross group interactions, 1:1 meetings and agreed there is a need to develop greater involvement from Management Team and the Leadership Group.</p> <p>Management Team invited David to liaise with Joy Webber to plan their availability for proposed events.</p> <p>David Blattman left the meeting.</p>	DB/JW	March 2014
5.	Development of Audit Intelligence System and Next Steps		
	<p>Lynn Bradley introduced the report on the Development of Audit Intelligence System and presented the proposed next steps, copies of which had been previously circulated.</p> <p>Lynn invited Management Team to approve the proposed implementation of the corporate audit intelligence system and welcomed input on the suggested next steps.</p> <p>Management Team thanked Lynn for the update on the development of the system. Following detailed discussion, Management Team approved the implementation of the audit intelligence system subject to further consideration of the resource requirements, training and framework for implementation. Lynn Bradley and Fraser McKinlay agreed to develop the strategy and to report back to Management Team.</p>	LB/FMcK	March 2014
6.	Strategic Issues		

6.1	Constitutional Change There was no update.		
6.2	Public Audit Arrangements There was no update.		
7.	Draft Agenda for meeting on 11 March		
	Diane McGiffen introduced the proposed agenda for the next Management Team meeting. Management Team discussed and agreed the proposed agenda for the meeting on 11 March 2014.		
8.	Review of 2014 Agenda Planner		
	Management Team noted forthcoming agenda items and agreed to liaise with Joy Webber with details of any additional items.		
9.	Key messages to colleagues		
	The key messages to colleagues are on: <ul style="list-style-type: none"> • Update on Health and Social Care Integration • Team Brief • Staff Engagement • Audit Intelligence System 		
10.	AOB Lynn Bradley requested Management Team to bring their respective Business Plans to the meeting scheduled on 20 May 2014.		
11.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 11 March 2014. Apologies: None. <i>Please give your apologies to Joy Webber (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 11 MARCH 2014
IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET, EDINBURGH.**

Present: Diane McGiffen
Caroline Gardner
Russell Frith
Fraser McKinlay
Lynn Bradley
Fiona Kordiak

Apologies: No apologies

In attendance: David Blattman, Steve Murray and Jennie Slessor joined the meeting for *item 4*
David Blattman, Steve Murray and Rachel Parker joined the meeting for *item 5*

1.	Minutes		
	The draft minutes dated 4 March 2014, which had been previously circulated, were approved as an accurate record, subject to minor amendment.		
2.	Expectations of Audit		
	This item was deferred until 18 March 2014.		
3.	Investment in IT Lynn Bradley introduced the report on Investment in IT, a copy of which had been previously circulated. A discussion followed on the purchase of new laptops and the short time between the closing date of the staff laptop survey and the order date of the new laptops. Management Team noted the report and asked Lynn to clarify the timing of the refresh of laptops.	LB	March 2014
4.	Workforce Plan 2014/15		
	David Blattman, Steve Murray and Jennie Slessor joined the meeting. David Blattman introduced the Workforce Plan 2014/15, a copy of which had been previously circulated. David invited Management Team to consider and approve the draft Workforce Plan which would be subject to amendment following the outcome of item 5 'VERA Overview Paper'. Management Team welcomed the plan and agreed that it was a very positive piece of work. Management Team suggested that revisions from section 2		

	<p>'Forecast needs' onwards be made and that links with other strategic documents be included in the plan. David agreed to revise the plan prior to consideration by RemCo on 20 March 2014.</p> <p>Lynn Bradley, David Blattman, Steve Murray, Jennie Slessor and Lorna McEwan left the meeting.</p>	DB	March 2014
5.	VERA Overview Paper		
	<p>David Blattman, Steve Murray and Rachel Parker joined the meeting.</p> <p>Due to the confidential nature of discussions a separate minute would be distributed to attendees.</p> <p>Russell Frith left the meeting.</p>		
6.	Total Reward Strategy		
	<p>David Blattman introduced the Total Reward Strategy, a copy of which had been previously distributed.</p> <p>David invited Management Team to consider and approve the strategy prior to consideration by RemCo on 20 March 2014.</p> <p>Management Team agreed that total reward was a longer term issue and welcomed feedback from employees and their PCS representatives as a part of a multi-channel communication plan.</p>		
7.	2014 Annual Pay Award		
	<p>David Blattman introduced the report on the 2014 Annual Pay Award, a copy of which had been previously distributed.</p> <p>David invited Management Team to consider and approve the proposal contained within section 3 of the report.</p> <p>Management Team welcomed the report and agreed that it was an attractive package.</p> <p>Management Team discussed the implications of the package and agreed that consideration would be given to the way in which it would be presented to staff. Management Team also agreed that the increase of one additional days annual leave with effect from 2015 would be conditional on sufficient progress being made on the commitment to implement improvements to job design, career structures, the supporting pay system and our approach to performance appraisal & development (PAD) during 2015</p> <p>A further discussion followed on the financial implications.</p> <p>David Blattman, Steve Murray and Rachel Parker left the meeting.</p>		

8.	Strategic Issues		
8.1	Constitutional Change Russell Frith reported that PAC had issued reports in respect of Income Tax containing 3 recommendations which Audit Scotland would respond to in 2 months time.		
8.2	Public Audit Arrangements There was no update.		
9.	Draft Agenda for meeting on 18 March 2014		
	Diane McGiffen introduced the proposed agenda for the next Management Team meeting. Management Team discussed and agreed the proposed agenda for the meeting on 18 March 2014.		
10.	Review of 2014 Agenda Planner		
	Management Team noted forthcoming agenda items and agreed to liaise with Joy Webber with details of any additional items.		
11.	Key messages to colleagues		
	Management Team welcomed the proposal to include a link to 'key messages' in the weekly 'what's on' email distributed to all staff.		
12.	AOB Management Team discussed the implications surrounding Aberdeen City Council's Council Tax correspondence. Management Team also discussed 'year end' dates in respect of 5 colleges linked to UHI. Further information and the outcome of the decision would be intimated by the Treasury in due course.		
13.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 18 March 2014. Apologies: Caroline Gardner <i>Please give your apologies to Joy Webber (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 18 MARCH 2014
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET, EDINBURGH.**

Present: Diane McGiffen
 Russell Frith
 Fraser McKinlay
 Lynn Bradley
 Fiona Kordiak

Apologies: Caroline Gardner

In attendance: Owen Smith joined the meeting for **item 4**
 Alex Devlin joined the meeting for **item 5**

1.	Minutes		
	The draft minutes dated 11 March 2014, which had been previously circulated, were approved as an accurate record.		
2.	Confidential Minutes		
	<p>Lynn Bradley left the meeting.</p> <p>The draft confidential minute dated 11 March 2014, which had previously been circulated, was approved as an accurate record, subject to minor amendment. Diane McGiffen confirmed Remco would consider the proposal at its meeting on 20 March 2014.</p>		
3.	Expectations of Audit – Overall Discussion		
	<p>Lynn Bradley rejoined the meeting.</p> <p>Russell Frith introduced the Expectations of Audit – Overall Discussion report, a copy of which had been previously circulated.</p> <p>Russell invited Management Team to note the report aimed to bring together the three strands of the project to facilitate a discussion around the key themes identified, how we aim to take improvements forward and agree next steps.</p> <p>Following a detailed discussion of the key themes, raising public awareness and strategy, it was noted that while there had been engagement with the public there was a need to consider how to raise the profile of public audit. It was agreed Russell would make arrangements to consult with people with disabilities on expectations of audit, and would liaise with the Diversity and Equality Group.</p>	RF	April 2014

	<p>Management Team then considered Audit Scotland's future role in public audit. Management Team discussed opportunities around gaining trust in the work we do, using plain language in our reporting, being clear about our work, using local knowledge and communicating the relevancy and best practice to audited bodies. In addition, Management Team agreed to consider hosting a stakeholder event in the Autumn of 2014 which could be used as a platform for sharing the outcome of the project and Audit Scotland's future strategy and role.</p> <p>Management Team welcomed the report and noted there was a need for continued engagement going forward. Russell and Caroline Gardiner would consider when to bring the next update to Management Team.</p> <p>In addition, Lynn Bradley and Russell Frith would link timings for the remainder of the project and the creation of the new strategy for public audit and new Audit Scotland corporate plan.</p> <p>Russell and Fraser McKinlay agreed to consider resourcing for the project over the next quarter.</p> <p>With regard to the roles of Audit Scotland, the Accounts Commission and the Auditor General, Caroline Gardner would seek views from the Chair of the Accounts Commission.</p>	<p>RF</p> <p>RF/LB</p> <p>RF/FMcK</p> <p>CG</p>	<p>April 2014</p> <p>April 2014</p> <p>March 2014</p> <p>April 2014</p>
4.	<p>Review of 2012/13 Firm's Impact: Local Government</p>		
	<p>Owen Smith joined the meeting.</p> <p>Russell Frith introduced an overview of the Review of the 2012/13 Firm's Impact: Local Government report which Owen Smith had prepared, a copy of which had been previously circulated.</p> <p>Owen invited Management Team to note the retrospective focus of the report which it was hoped would inform the direction of the work we do in the future on impact.</p> <p>Management Team welcomed the report and discussed the findings, including the Firms' Action Plan Recommendations reporting and options to improve how we report on the four impact areas. It was agreed there is a need to pull together a framework between this and other reporting strands to drive forward improvement.</p> <p>Furthermore, it was agreed Russell would liaise with the individual contacts within the Firms in advance of sharing a summary report at the next Firms lunch which was scheduled for 8 May 2014.</p> <p>Owen Smith left the meeting.</p>	<p>RF</p>	<p>April/May 2014</p>

5.	Internal Audit – 2013/14		
	<p>Alex Devlin joined the meeting.</p> <p>Alex Devlin introduced the Internal Audit – 2013/14 report, a copy of which had been previously circulated.</p> <p>Alex invited Management Team to note the report and advised these were the final two reports from the 2013/14 programme of work. Alex advised Management Team that BDO will be providing a follow up report following completion of their work and Diane McGiffen advised this would be scheduled to come to Management Team once received.</p> <p>Management Team welcomed the report and noted there were no recommendations for CPP and three medium level recommendations in the IT Procurement report. Alex advised Management Team that David Henning, IT Manager, had seen the IT Procurement report and was keen to assess small scale procurement to ensure correct process was followed. Management Team requested reference to the amendment of the purchase order system be reflected in the cover paper to Audit Committee on 24 April 2014.</p> <p>Management Team noted the good work on CPP led by Antony Clark.</p> <p>Diane McGiffen advised Management Team that interviews for the procurement of internal auditors for 2014/15 were taking place on 1 and 2 April 2014.</p> <p>Alex Devlin left the meeting.</p>		
6.	Strategic Issues		
6.1.	<p>Constitutional change There was no update.</p>		
6.2	<p>Public Audit Arrangements Russell advised there are to be two new audited bodies from 2015/16: Historic Environment Scotland which replaces Historic Environment and Ancient Monuments; and Food Standards Scotland which replaces the Scottish arm of the Food Standards Agency. There is currently no provision for these bodies to be audited in the Bill.</p>		
6.3	<p>Staff Engagement Lynn Bradley invited discussion on the proposed Audit Surveys which the Impact Group had discussed. Management Team considered the need to agree the content of the survey in advance of sending this out.</p> <p>Lynn also invited Management Team to discuss how to recognise long serving members of staff. Management Team agreed to liaise with HR to gain assurance around accurate</p>	DMcG	April 2014

	<p>service records and welcomed suggestions of ways in which to recognise staff.</p> <p>Diane McGiffen invited members of Management Team to attend any part of the Corporate Services Development Day which was scheduled for 28 March 2014.</p>		
7.	Draft Agenda for meeting on 25 March 2014		
	<p>Diane McGiffen introduced the proposed agenda for the next Management Team meeting, a copy of which had been previously circulated.</p> <p>Management Team discuss the proposed agenda and it was agreed that Audit Intelligence, Next Steps and Update on Whistleblowing would be deferred to a later date. Following discussion, Management Team agreed to cancel the meeting on 25 March 2014, reconvening on 1 April 2014.</p>		
8.	Review of 2014 Agenda Planner		
	Management Team noted forthcoming agenda items and agreed to liaise with Joy Webber with details of any additional items.	ALL	March 2014
9.	Key messages to colleagues		
	<ul style="list-style-type: none"> • Expectations of Audit • Laptops • Internal Audit Reports 		
10.	<p>AOB</p> <ul style="list-style-type: none"> • Laptops Management Team discussed the planned rollout of laptops which Lynn Bradley advised would take place in April 2014. • Workforce Plan Fraser McKinlay requested clarification on whether the Workforce Plan would come to Management Team again. Diane McGiffen advised the Board were to be invited to comment on the draft plan at their meeting on 20 March, it would then return to Management Team in April 2014 before it is finalised. • External engagement Diane McGiffen invited Management Team to note the proposed meeting with Ken Thomson and Alyson Stafford. • COSLA Fraser McKinlay provided Management Team with an overview of the COSLA conference he attended on 13 and 14 March 2014. 		

11.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 1 April 2014. Apologies: None <i>Please give your apologies to Joy Webber (x 1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 1 APRIL 2014
 IN AUDIT SCOTLAND'S OFFICES AT 110 GEORGE STREET, EDINBURGH.**

Present: Diane McGiffen
 Caroline Gardner
 Russell Frith
 Fraser McKinlay
 Lynn Bradley
 Fiona Kordiak

Apologies: None

In attendance: James Gillies joined the meeting for **item 2**
 David Hanlon joined the meeting for **items 3 and 4**

1.	Minutes		
	<p>The draft minutes dated 18 March 2014, which had been previously circulated, were approved as an accurate record.</p> <p>The draft confidential minute dated 18 March 2014, which had previously been circulated, was approved as an accurate record, subject to removing Lynn Bradley as an attendee.</p>		
2.	Comms Digest and Team Brief		
	<p><i>James Gillies joined the meeting.</i></p> <p>James Gillies introduced the Comms Digest and Team Brief, a copy of which had previously been circulated.</p> <p>James also tabled a copy of the audit risk hotlist which it was anticipated would come to future Management Team meetings each month alongside the Comms Digest. Management Team agreed this paper should be classified as an audit working paper.</p> <p>James then invited Management Team to note the key items flagged in the Comms Digest, namely correspondence in relation to Aberdeen City Council item and the forthcoming referendum.</p> <p>Fraser McKinlay provided an overview of the correspondence issue and advised he would be providing an opinion in due course.</p> <p>Management Team also discussed the timeline for the white paper on audit work which Caroline advised would form part of reporting the 2013/14 audit plan.</p> <p>Management Team considered the Team Brief and requested it be issued to staff on 3 April 2014.</p>		

	<p>James also highlighted to Management Team the further staffing changes within the Comms Team.</p> <p>James Gillies left the meeting.</p>		
3.	Office Accommodation, 110 George Street		
	<p>David Hanlon joined the meeting.</p> <p>David Hanlon introduced the report on Office Accommodation, 110 George Street, a copy of which had previously been circulated.</p> <p>David invited Management Team to note the update from the previous discussion in December 2013 and sought approval to extend the lease for our offices at 110 George Street, Edinburgh.</p> <p>Management Team noted the updated options and approved the proposal for extending the lease at 110 George Street, Edinburgh.</p> <p>There was further discussion around the utilisation of office space ie one team working and the need to consider as wide a selection of property from both private and public sources to ensure best value.</p>		
4.	Understanding our Costs		
	<p>Russell Frith introduced the report on Understanding our Costs, a copy of which had previously been circulated.</p> <p>Russell invited Management Team to note the work which had been undertaken on comparing the costs of ASG and the firms across 2012/13 audits and the proposed next steps.</p> <p>Following detailed discussion around the use of balanced scorecards, Management Team agreed the same exercise should be undertaken for 2013/14 audits, the results of which would reflect the impact of the streamlining the audit project. Management Team also noted the data would be used to recalculate the TRS rate for 2014/15.</p> <p>Management Team agreed to review income per sector after the year end which Russell would take forward to inform the strategic review of fee charging.</p> <p>David Hanlon left the meeting.</p>	RF/FK/DH	June 2014
5.	Fit and Proper Forms		
	<p>Russell Frith introduced the report on Fit and Proper Forms, a copy of which had previously been circulated.</p>		

	<p>Russell invited Management Team to note the results of the Fit and Proper exercise which had been issued to all staff in December 2013.</p> <p>Management Team discussed the points arising as part of the overall review and agreed that in addition to the annual review, Management Team or Leadership Group members should declare any new interests at the start of meetings as they arise. In relation to audits, Management Team also agreed that any member of staff who is assigned work which may involve reviewing and commenting on a friend's work, they too would require to declare any interest at the outset.</p> <p>Management Team welcomed the results and agreed the guidelines should be updated to incorporate the above points.</p>	RF	April 2014
6.	Audit Intelligence, Next Steps		
	<p>Lynn Bradley introduced the report on Audit Intelligence, Next Steps, a copy of which had previously been circulated.</p> <p>Lynn invited Management Team to note the update on the approach to audit intelligence and the work undertaken to date. Lynn also tabled a proposed delivery plan to the meeting.</p> <p>Lynn updated Management Team on the proposed next steps and Management Team discussed the proposals which include the establishment of data management standards, the identification of data champions and the development of a learning plan to increase our skills, creating knowledge networks for business areas and setting expectations of roles and outputs.</p> <p>Following detailed discussion Management Team agreed to discuss this item further at the next scheduled Management Team.</p>		April 2014
7.	Strategic Issues		
7.1	Constitutional change There was no update.		
7.2	Public Audit Arrangements There was no update.		
7.3	Staff Engagement There was no update		
8.	Draft Agenda for meeting on 8 April 2014		
	Diane McGiffen introduced the proposed agenda for the next Management Team meeting, a copy of which had been previously circulated.		

	Management Team agreed the proposed agenda.		
9.	Review of 2014 Agenda Planner		
	Management Team noted forthcoming agenda items and agreed to liaise with Joy Webber with details of any additional items.	ALL	April 2014
10.	Key messages to colleagues		
	<ul style="list-style-type: none"> • Audit Intelligence • Team Debrief • Office Accommodation 		
11.	AOB <ul style="list-style-type: none"> • Pay Award Diane McGiffen advised Management Team of the pay award which had been discussed with PCS and the intention to share the details with staff on Thursday 3 April. 		
12.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 8 April 2014. Apologies: Caroline Gardner <i>Please give your apologies to Joy Webber (x 1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 8 APRIL 2014
 IN AUDIT SCOTLAND'S OFFICES AT 110 GEORGE STREET, EDINBURGH.**

Present: Diane McGiffen (in part)
 Russell Frith
 Fraser McKinlay
 Lynn Bradley
 Fiona Kordiak

Apologies: Caroline Gardner

In attendance: Diane McGiffen joined the meeting for *items 2* and *3*
 David Hanlon joined the meeting for *item 3*
 Alex Devlin joined the meeting for *items 4, 5, 6 and 8*

1.	Minutes		
	The draft minutes dated 1 April 2014, which had been previously circulated, were approved as an accurate record subject to minor amendment.		
2.	Matters arising from Minutes		
	<p>Diane McGiffen joined the meeting.</p> <p>- Audit Intelligence, Next Steps Management Team considered and discussed in detail the proposed Delivery Plan.</p> <p>While Management Team agreed with the recommendations to take the project forward, a number of issues were identified in relation to resource, funding and extent of input required.</p> <p>Management Team requested further detail around the secondee role to enable a fuller discussion around possible solutions, timing and funding options. Fraser, Fiona and Lynn would meet to agree resourcing for the project.</p> <p>With regard to establishing a new forum, Management Team suggested Lynn liaise with the Senior Managers for their input around the use of existing senior and other team meetings.</p>	FMcK/FK/ LB	May 2014
3.	Proposal for Use of Contingency 2014/15		
	<p>Fiona Kordiak introduced the report on Proposal for Use of Contingency 2014/15 which had been prepared by Mark Taylor, a copy of which had previously been circulated.</p> <p>Fiona invited Management Team to consider and approve the</p>		

	<p>proposed use of contingency budget to meet additional resourcing requirements for the wider remit audit work of the Scottish Government and the potential work following on from the new European Agricultural Fund Accounts.</p> <p>In considering the proposal, Management Team assessed current resourcing levels across the business and the amount of additional work involved. Management Team agreed further information was required in relation to the scope of work together with any fee income which may be received. Management Team noted there is to be a further paper in May setting out updated proposals.</p> <p>Following detailed discussion, Management Team agreed to the initial commitment of funding two temporary staff to end May to enable preparatory work to commence.</p> <p>Diane McGiffen left the meeting.</p>		
4.	Internal Audit: 2013/14 and Follow-up Review		
	<p>Alex Devlin joined the meeting.</p> <p>Alex Devlin introduced the report on Internal Audit – 2013/14 and Follow-up Review, a copy of which had previously been circulated.</p> <p>Management Team were invited to note the outcomes reported by BDO in relation to the 2013/14 programme of work which is now complete.</p> <p>Management Team noted the excellent progress we have made in implementing the recommendations made.</p> <p>Following discussion, Management Team also noted the positive status of the Follow-up Review.</p>		
5.	Data Incident/Loss Report		
	<p>Alex Devlin introduced the report on Data Incident/Loss Report, a copy of which had previously been circulated.</p> <p>Alex invited Management Team to note the one incident which had occurred in December 2013.</p> <p>Management Team discussed the nature of the incident and noted there had been a total of 13 incidents in the past year and nothing since the last incident.</p>		
6.	Annual Reporting		
	<p>Annual Report on Complaints 2013/14</p> <p>Alex Devlin introduced the Annual Report on Complaints 2013/14, a copy of which had previously been circulated.</p>		

	<p>Alex invited Management Team to note the three complaints received this year, two of which were accepted and one rejected as it fell outwith out complaints handling procedure.</p> <p>Management Team discussed the need remind staff of the guidance around our complaints handling procedure which Fraser and Russell agreed to do. Alex proposed to review the current process and guidelines.</p> <p>Management Team approved the submission of the report to the Board.</p>	<p>AD/FMCK /RF</p>	
	<p>Annual Assurance Report on Information Governance and Security</p> <p>Lynn Bradley introduced the Annual Assurance Report on Information Governance and Security which had been prepared by Alex Devlin, a copy of which had previously been circulated.</p> <p>Lynn invited Management Team to note the annual review process provides positive assurance about our information governance arrangements and that progress continues to be made in embedding this into our culture.</p> <p>Management Team discussed the number of key legislative and governance developments during the year and noted the quarterly review by KITGG of the information risk register to monitor the controls we have in place to mitigate known risks.</p> <p>Management Team approved the report for submission to the Audit Committee.</p>		
	<p>Annual Report on Hospitality and Gifts</p> <p>Alex Devlin introduced the Annual Report on Hospitality and Gifts, a copy of which had previously been circulated.</p> <p>Alex invited Management Team to note the report and approve its submission to the Audit Committee.</p> <p>Management Team discussed the policies which cover gifts and hospitality and recommended a review of the international policy on visits, gifts and hospitality. Fiona Kordiak advised the international policy was currently being reviewed as part of the overall international strategy, and a report would come to Management Team in May.</p> <p>Management Team noted the assurance the report and our governance arrangements provided and approved submission of the report to the Audit Committee.</p>		
	<p>Annual Report on Whistleblowing</p> <p>Alex Devlin introduced the Annual Report on Whistleblowing 2013/14, a copy of which had previously been circulated.</p> <p>Alex invited Management Team to note there have been no</p>		

	<p>issues raised with Audit Scotland and requested approval to submit the report to the Audit Committee.</p> <p>Management Team noted the report and approved its submission to the Audit Committee.</p> <p>Alex Devlin left the meeting.</p>		
7.	Corporate Risk Register		
	<p>Lynn Bradley introduced the Corporate Risk Register report, a copy of which had previously been circulated.</p> <p>Lynn invited Management Team to review and comment on the revised corporate risk register which is due to be reviewed by the Audit Committee on 24 April 2014.</p> <p>Management Team considered each of the actions noted, and suggested a number of the additions and updates to more accurately reflect the monitoring and controls in place for each of the risks. Management Team also discussed and discounted the need for target risk information to be included on the register.</p> <p>Management Team thereafter approved the corporate risk register for submission to the Audit Committee.</p>		
8.	Procurement of Legal and Internal Audit Tenders		
	See separate confidential minute.		
9.	Knowledge Management Project Update		
	<p>Lynn Bradley introduced the Knowledge Management Project Update report, a copy of which had previously been circulated.</p> <p>Lynn invited Management Team to consider and comment on the report which provides an update on the Knowledge Management Project across the workstreams.</p> <p>Management Team discussed the review of the Knowledge Management strategy during 2014 in the line with developments from the Expectations of Audit project and the Corporate Plan.</p> <p>Subject to the removal of the links in the report, Management Team approved the Knowledge Management Project Update Report for submission to the Board.</p>		
10.	Strategic Issues		
10.1	Constitutional change There was no update.		

10.2	Public Audit Arrangements There was no update.		
10.3	Staff Engagement Management Team discussed the individual staff meetings which they were holding.		
11.	Draft Agenda for meeting on 22 April 2014		
	Russell Frith introduced the proposed agenda for the next Management Team meeting, a copy of which had been previously circulated. Management Team discussed and agreed the proposed agenda/		
12.	Review of 2014 Agenda Planner		
	Management Team noted those items scheduled and suggested the inclusion of additional items for forthcoming meetings.	ALL	April 2014
13.	Key messages to colleagues		
	<ul style="list-style-type: none"> • Audit Intelligence • Re:connect Summer 2014 		
14.	AOB <ul style="list-style-type: none"> • Board/Audit Committee Draft Agendas Joy Webber tabled copies of the draft agenda for the Board and Audit Committee meetings scheduled on 24 April. Management Team were invited to note and comment on the drafts. Diane McGiffen advised there would also be a Property update to the Board in relation to our offices in Edinburgh. • Re:connect Summer 2014 Management Team discussed the dates of the forthcoming sessions. 		
12.	Date of next meeting		
	The next Management Team meeting will be held on: Tuesday 22 April 2014. Apologies: Diane McGiffen <i>Please give your apologies to Joy Webber (x 1606)</i>		