

## **Strathclyde Partnership for Transport**

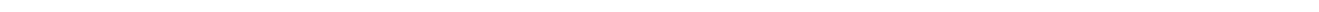
### **Minute of the Audit & Standards Committee**

**29 November 2024**

held in person at 131 St Vincent Street and via Video Conference

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**Minute of the meeting of Strathclyde Partnership for Transport's Audit & Standards Committee held at 131 St Vincent Street and via Video Conference\* on 29 November 2024**

- Present** Councillors Donald Reid (Chair), Alex Allison\*, William Lennox\*, Malcolm Mitchell\*, Duncan Townson\* and appointed members Jenna Dickson\*, Ed McGrachan and Andrew Walters\*
- Attending** Valerie Davidson, Chief Executive; Lesley Aird, Director of Finance & Corporate Support; Stuart Paul, Head of Finance; Iain McNicol, Audit & Assurance Manager; Jim Griffin, Senior Solicitor / Clerk and David Jamieson of Audit Scotland

The Partnership agreed at its meeting of 12 March 2021, following consideration of Standing Order No 14, for the recording of Committee and Partnership meetings.

**1. Apologies**

Apologies were submitted from Councillors Lawrence O'Neill and Christy Mearns.

**2. Declaration of interest in terms of the Ethical Standards in Public Life etc (Scotland) Act 2000**

The Committee noted there were no declarations of interest.

**3. Minute of previous meeting**

[Click here to view the minute](#)

The minute of the meeting of 14 June 2024, having been considered and agreed at the Partnership meeting of 28 June 2024 as a correct record, was duly noted.

**4. Corporate Risk Register update**

[Click here to view the report](#)

There was submitted a report (issued) of 4 November 2024 by the Chief Executive updating the Committee on the Corporate Risk Register and mitigations to minimise risk.

Having heard from Mr McNicol in response to members' questions, specifically relating to the continued high score attributed to certain risks and mitigations, the Committee noted the contents of the report and the updated Corporate Risk Register.

**5. Contract audit of advertising income**

[Click here to view the report](#)

There was submitted a report (issued) of 18 November 2024 by the Chief Executive advising the Committee on the findings of a contract audit of advertising income. This engagement was included in the annual Internal Audit plan 2024/2025.

After hearing from Mr McNicol in response to members' questions regarding:

- the structure of the contract and the background to the re-negotiation;
  - the impact of the Covid 19 pandemic on the advertising market; and
  - SPT's use of social media,
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the Committee noted the contents of the report and agreed that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendations to a meeting in approximately six months.

**6. Regularity audit of bus stations income**

[Click here to view the report](#)

There was a report (issued) of 4 November 2024 by the Chief Executive advising the Committee on the findings of a regularity audit of bus stations income. This engagement was included in the annual Internal Audit plan 2024/2025.

After hearing from Mr McNicol, the Committee noted the report and agreed that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendation to a meeting in approximately six months.

**7. Core financial system review of Debtors administration**

[Click here to view the report](#)

There was submitted a report (issued) of 4 November 2024 by the Chief Executive advising the Committee on the findings of a core financial system review of Debtors administration. This engagement was included in the annual Internal Audit plan for 2024/2025.

After hearing from Mr McNicol, the Committee noted the contents of the report.

**8. Regularity Audit of the Public Bodies Climate Change Duties report 2023/2024**

[Click here to view the report](#)

There was submitted a report (issued) of 4 November 2024 by the Chief Executive advising the Committee on the findings of a regularity audit of the Public Bodies Climate Change Duties report for 2023/2024. This engagement was included in the annual Internal Audit plan 2024/2025.

After hearing from Mr McNicol, the Committee noted the contents of the report and the Leaders' Climate Emergency Checklist.

**9. Engagement Follow-up Performance April to November 2024**

[Click here to view the report](#)

There was submitted a report (issued) of 4 November 2024 by the Chief Executive advising the Committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between April to November 2024. Planned resource was included in the annual Internal Audit plan 2024/2025 for follow-up reviews.

After hearing from Mr McNicol, the Committee noted the report and the implementation rate of the recommendations from assurance engagements previously reported to the Committee.

**10. Internal Audit plan 2024/2025 mid-year progress report**

[Click here to view the report](#)

There was submitted a report (issued) of 4 November 2024 by the Chief Executive asking the Committee to note the progress made to date in achieving the Internal Audit plan and performance objectives 2024/2025.

After hearing from Mr McNicol, who confirmed that the remainder of the plan was progressing to timescale and that further reports on that work would be brought to future Committees, the

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Committee noted the contents of the report and the progress made to date in achieving the Internal Audit plan for 2024/2025.

**11. Audit Scotland report: Tackling digital exclusion**

[Click here to view the report](#)

There was submitted a report (issued) of 29 October 2024 by the Chief Executive advising the Committee of the publication of an Audit Scotland report titled “Tackling digital exclusion” and outlining SPT’s response to the key messages and recommendations contained therein.

After hearing from Mrs Davidson in response to members’ questions, particularly in relation to cash payments continuing to be accepted by bus operators and confirming that SPT’s Digital Strategy is designed to ensure that those who are unable to use or access digital solutions are not excluded from SPT services, the Committee noted:

- the contents of the report; and
- the Audit Scotland report titled “Tackling digital exclusion” and SPT’s response to the key messages and recommendations therein.

**12. Audit Scotland report: Transformation in Councils**

[Click here to view the report](#)

There was submitted a report (issued) of 29 October 2024 by the Chief Executive advising the Committee of the publication of an Audit Scotland report titled “Transformation in Councils” and outlining SPT’s response to the key messages and expectations contained therein.

After hearing from Mr McNicol, the Committee noted the contents of the report and the Audit Scotland report titled “Transformation in Councils” and SPT’s response to the key messages and expectations contained therein.

**13. Members and Directors Expenses 2024/2025**

[Click here to view the report](#)

There was submitted a report (issued) of 11 November 2024 by the Director of Finance & Corporate Support advising the Committee of members and directors’ expenses to 19 October 2024.

After hearing from Mr Paul, the Committee noted the details of members and directors’ expenses to 19 October 2024.

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