

Strathclyde Partnership for Transport

Minute of the Audit & Standards Committee

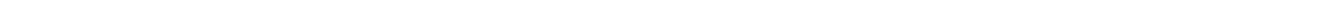
21 February 2025

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 21 February 2025

- Present** Councillors Donald Reid (Chair), Alex Allison*, Gordon Blair*, William Lennox*, Malcolm Mitchell*, Duncan Townson* and appointed members Ed McGrachan and Andrew Walters*
- Attending** Valerie Davidson, Chief Executive; Lesley Aird, Director of Finance & Corporate Support; Gordon Dickson, Head of Bus Strategy & Delivery; Iain McNicol, Audit & Assurance Manager, Amy Bryceland, Solicitor, Fiona Mitchell Knight and Jack Kerr of Audit Scotland, and Gary Devlin and Rachael Weir of Azets

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 Cllr 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 29 November 2024, having been considered and agreed at the Partnership meeting of 13 December 2024 as a correct record, was duly noted.

4. External Audit Plan 2024/2025 – SPT

[Click here to view the report](#)

There was submitted a report (issued) of 3 February 2025 by the Director of Finance & Corporate Support updating the Committee on Audit Scotland's work plan for their external audit of SPT.

After hearing from Mr Kerr and Ms. Mitchell Knight from Audit Scotland in response to members questions specifically relating to updated valuations of SPT estate, including specific reference to Buchanan Bus Station, the Committee noted the contents of the report.

5. External Audit Plan 2024/2025 SCTSJC

[Click here to view the report](#)

There was submitted a report (issued) of 5 February 2024 by the Director of Finance & Corporate Support updating the Committee on Audit Scotland's work plan for their external audit of the Strathclyde Concessionary Travel Scheme Joint Committee ("SCTS").

After hearing from Mr Kerr and Ms. Mitchell Knight from Audit Scotland the Committee noted the contents of the report.

6. Public Sector Internal Audit Standards external assessment

[Click here to view the report](#)

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There was a report (issued) of 31 January 2025 by the Chief Executive updating the Committee as to the appointment of Azets as the external assessor to review compliance with the Public Sector Internal Audit Standards (PSIAS).

The Chair welcomed Mr Devlin and Ms Weir from Azets, and after hearing from Mr McNicol the Committee noted the content of the report.

7. Corporate Risk Register Update

[Click here to view the report](#)

There was submitted a report (issued) of 21 January 2025 by the Chief Executive updating the Committee on the Corporate Risk Register and mitigations to minimise and manage 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.

8. Assurance framework update

[Click here to view the report](#)

There was a report (issued) of 21 January 2025 by the Chief Executive updating the Committee on the assurance framework within SPT from internal and external sources, and which matters were due for review in the forthcoming year.

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

9. Local Code of Corporate Governance update

[Click here to view the report](#)

There was submitted a report (issued) of 21 January 2025 by the Chief Executive updating the Committee on the arrangements for the production of the Annual Governance Statement for 2024/2025, and the Local Code of Corporate Governance used to inform this statement.

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

10. Regularity audit of protecting vulnerable groups administration

[Click here to view the report](#)

There was submitted a report (issued) of 29 January 2025 by the Chief Executive providing the Committee with the findings of a regularity audit of protecting vulnerable groups (PVG) administration for the 2024/2025 financial year.

After hearing from Mr McNicol & Mr Dickson in response to members' questions, specifically in relation to challenges in the bus market and driver shortages, the Committee noted the report and agreed that an update on the implementation of the recommendations would be submitted to a future Committee.

11. Regularity of audit of bus station facilities administration

[Click here to view the report](#)

There was submitted a report (issued) of 29 January 2025 by the Chief Executive advising the Committee on the findings of a regularity audit of bus station facilities administration.

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

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12. Audit and Standards Committee Work plan 2025/2026

[Click here to view the report](#)

There was submitted a report (issued) of 31 January 2025 by the Chief Executive providing the Committee with a provisional work plan for the 2025/2026 financial year.

After hearing from the Chair of the Audit & Standards Committee and Mr McNicol, the Committee noted the report and the work plan for 2025/2026.

13. Global Internal Audit Standards in the UK Public Sector: Application Note

[Click here to view the report](#)

There was a paper (Issued) of 21 January 2025 advising the Committee of the Global Internal Audit Standards in the UK Public Section Application Note and its relevance to the SPT audit and assurance framework.

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

14. Internal Audit Plan 2025/2026

[Click here to view the report](#)

There was submitted a report (issued) of 28 January 2025 by the Chief Executive seeking the Committee's approval of the Internal Audit Plan 2025/2026.

After hearing from Mr McNicol, the Committee approved the Internal Audit Charter and Internal Audit Plan for 2025/2026.

15. Cyber Scotland Week

[Click here to view the report](#)

There was a paper (Issued) advising the Committee of an SPT intranet article relating to Cyber Scotland Week 24 February to 2 March 2025, and reminding members of the importance of good cyber practice.

After hearing from Mr McNicol and Mrs Aird who reminded members that SPT had undertaken significant work in this area, implementing robust technology and procedures, the Committee agreed that it is essential to keep up to date with developments in this area and remain vigilant, and noted the SPT intranet article.

16. Audit Scotland Report: Local government in Scotland: Financial Bulletin 2024/2025

[Click here to view the report](#)

There was submitted a report (issued) of 28 January 2025 by the Chief Executive advising the Committee of an Audit Scotland report "Local Government in Scotland: Financial Bulletin 2024/25", outlining the key messages and implications for SPT contained therein.

Furthermore, Mr Kerr and Ms. Mitchell Knight also made reference to the Audit Scotland report titled "Sustainable Transport" published the 30 January 2025 and, notwithstanding that the report was being considered by the Strategy & Programmes Committee, it was agreed that a report would be brought to the next Committee for the members to discuss its content.

Thereafter, on hearing from Mr McNicol, Mr Kerr and Ms. Mitchell Knight, the Committee noted the report together with the Audit Scotland report "Local Government in Scotland: Financial Bulletin 2024/2025".

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17. Members and Directors Expenses 2024/2025

[Click here to view the report](#)

There was submitted a report of 3 February 2025 by the Director of Finance & Corporate Support advising the Committee of members and directors expenses to 11 January 2025.

After hearing from Mrs Aird, the Committee noted the details of members' and directors' expenses to 11 January 2025.

18. Contracts Awarded over £50,000

[Click here to view the report](#)

There was submitted a report of 24 January 2025 by the Director of Finance & Corporate Support notifying the Committee of all contracts awarded over £50,000 in value, during the period 1 October 2024 to 31 December 2024.

After hearing from Mrs Aird, the Committee to note the contracts awarded in accordance with established corporate governance, financial regulation and standing orders relating to contracts.
