

**Minutes of the SWIA Audit Committee Meeting
2.00 pm, 17 February 2010
Room G 1 9, Ladywell House**

Present: Hamish Hamill, External Independent Advisor, Chair
Sandra Nutley, External Independent Advisor

In Attendance: Alexis Jay, Chief Inspector
David Cumming, Depute Chief Inspector
Andrew Wilkinson, Corporate Manager
Andy Anderson, Audit Scotland
Pearl Marshall, Internal Audit
Stuart Ainslie, Accountant
Anne Travers, Minutes

Apologies: David Wiseman, Care Commission
Lorna Meahan, Audit Scotland
Gordon Robinson, Internal Audit
Jim Stevendale, Finance Manager

1. Minutes of the meeting held on 18 November 2009
 - 1.1 The minutes of the previous meeting held on 18 November 2009 were accepted as factually correct.
2. Matters arising
 - 2.1 There were no matters arising.
3. Accountable Officer's report and progress on audit recommendations
 - 3.1 Alexis Jay's report highlighted the increasing strain on staff resources through the loss of staff who did not wish to transfer to the new Social Care and Social Work Improvement Scotland NDPB in 2011 and supporting restructure work streams. She confirmed that the risk to business continuity and governance and actions to mitigate this were reflected in the risk register. She also reported good progress on actions taken to deliver recommendations arising from Internal Audit's review of Information Assurance 2009-10.
 - 3.2 The Committee noted the Accountable Officer's report.
4. Internal Audit Report
 - 4.1 Pearl Marshall introduced the Internal Audit plan for 2010-11. She confirmed that the Committee Chair and the Accountable Officer had been consulted about coverage. The main focus proposed in the plan was on governance and

risk management with a particular focus, at SWIA's request, on income, payments and banking. The Committee noted and appreciated that activity had been restricted to the minimum consistent with providing appropriate assurance in SWIA's final year

4.2 The Committee was content with the plan.

5. External Audit Report

5.1 Andy Anderson introduced Audit Scotland's annual audit plan detailing activity for the 2009-10 audit. He confirmed that there were few changes in approach to previous years.

5.2 Although the timetable for producing and assuring the SWIA accounts was tight, tried and tested procedures were in place to ensure delivery. Andy noted that the main risk currently, as identified by the Accountable Officer, appeared to be to business continuity through loss of key staff.

5.3 The Committee discussed the need to agree arrangements to conclude the 2010-11 accounts, including who would sign as Accountable Officer, since these would be finalised after SWIA had ceased to exist. The Committee noted that the issue had been identified for action by the scrutiny bodies restructure project team.

5.4 The external audit plan was accepted by the Committee.

6. Audit Committee Annual Report 2009/10

6.1 Hamish Hamill explained that the Committee's terms of reference, which reflect the Scottish Government Audit Committee Handbook, required it to provide the Board and Accountable Officer with an annual report, timed to support finalisation of the accounts and statement on internal control, summarising its conclusions from the work done during the year. The format followed Scottish Government guidance.

6.2 The Audit Committee agreed the annual report for 2009/10.

7. Timetable for delivery of 2009/10 annual accounts

7.1 The Committee discussed the timetable for the delivery of SWIA's 2009/10 accounts. It agreed that the level of detail was exactly what was required and that it was a useful reference for new staff to ensure continuity.

7.2 The Committee noted the timetable

8. Risk register / risk management

8.1 Andrew Wilkinson presented the updated version of the risk register.

8.2 The Committee noted the current version of the risk register.

9. AOB

There was no other business.

10. Date of next meeting – 26 May 2010, 2 pm, Forth Room, Ladywell House.