

**Minutes of the SWIA Audit Committee Meeting
2.00 pm, 27 May 2009
Pentland Room, Ladywell House**

Present: Hamish Hamill, External Independent Advisor, Chair
Sandra Nutley, External Independent Advisor
David Wiseman, Care Commission
Alexis Jay, Chief Inspector
David Cumming, Depute Chief Inspector
Andrew Wilkinson, Corporate Manager
Lorna Meahan, Audit Scotland
Andy Anderson, Audit Scotland
Gordon Robinson, Scottish Government Internal Audit
Stuart Ainslie, SWIA Accountant
Jim Stevendale, SWIA Finance Manager
Anne Travers, Minutes

Apologies: Pearl Marshall, Internal Audit

1. Minutes of the meeting held on 20 November 2008
 - 1.1 The minutes of the previous meeting held on 20 November 2008 were accepted as factually correct.
2. Matters arising
 - 2.1 On item 3.1 (the role of the audit committee in the Scottish Government's Performance Management Framework), Andy Anderson confirmed that no further information was available on how this was being taken forward or about Audit Committee Chairs being invited to an event for the website launch of the revised audit committee guidance.
3. Accountable Officer's report
 - 3.1 The committee welcomed the Chief Executive's fixed term appointment and appointment as the Social Work Inspection Agency's accountable officer.
 - 3.2 The committee noted the Chief Executive's report.
4. Internal Audit Report
 - 4.1 Gordon Robinson presented Internal Audit's 2008/09 annual report. He confirmed that, on the basis of its work and SWIA's response to audit recommendations, substantial assurance had been provided in respect of SWIA's risk management, control and governance arrangements.

4.2 Gordon Robinson also updated the Committee on Internal Audit's periodic plan for 2009/10. The plan reflected discussions held with SWIA and recognised the restructure in 2011. Attention would be focused on governance and risk management, information assurance and follow up reviews.

4.2 The committee accepted and noted both reports.

5. External Audit Report

5.1 Lorna Meahan presented Audit Scotland's report confirming that external audit work on financial statements was substantially complete with only minor matters identified and resolved through discussion. Lorna highlighted the absence of formal, annual procedures on related party transactions and noted that SWIA had agreed to rectify this. Lorna gave her thanks to SWIA Finance for their help and assistance during the audit.

5.2 The committee noted the 2008/09 audit report.

6. Annual report and accounts 2008/09

6.1 Andrew Wilkinson submitted SWIA's draft Annual report and accounts 2008/09 for the Committee's approval before submission to the Management Board. He advised the Committee that the annual report and accounts were on schedule to be laid before parliament by the end of June. A couple of wording amendments were suggested by the chair.

6.2 The committee was content with the annual report and accounts and agreed that they should be passed to SWIA Management Board.

7. IFRS report

7.1 Lorna Meahan advised the committee that most of the work had taken place to transfer the accounting to IFRS relating to 2007/08.

7.2 The committee noted the progress.

8 Risk register / risk management

8.1 The Committee reviewed the updated risk register and agreed that it had improved.

8.2 The committee noted the current version of the register.

9. AOB

There was no other business.

10. Date of next meeting - 20 August 2009, 2 pm, Pentland Room, Ladywell House.