

MINUTES OF MANAGEMENT TEAM MEETINGS

2013

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 15 JANUARY 2013**

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

Apologies: None

In attendance: Mark Roberts joined the meeting for *Item 11*

1a	Minutes		
	The minutes of the meeting of 18 December 2012, which had been previously circulated, were approved as an accurate record.		
1b	<p>Matters arising from 8 January 2013 Confidential minute</p> <p>Fraser reported back to Management Team on disciplinary investigations which he had heard in December 2012. Management Team discussed the issues that had been raised on information security, audit quality and other matters at the informal Management Team meeting on 8 January. It was agreed that:</p> <ul style="list-style-type: none"> • all information asset owners would be asked to review password use in client sites and report back to the Knowledge, Information and Technology Group at its February meeting • A briefing for would be issued to remind colleagues of the importance of following information security protocols • Fiona and Russell will explore further concerns raised about audit quality • Fiona will consider further resourcing issues for higher risk audits. <p>Management Team will have a further discussion on these issues at the end of February, unless any of the above items need further Management Team input before then.</p>	<p>LB</p> <p>LB</p> <p>FK/RF</p> <p>FK</p>	<p>Feb 2013</p> <p>Feb 2013</p> <p>Jan 2013</p> <p>Feb 2013</p>
2.	Corporate Plan 2012-15 – Priorities for 2013		
	<p>Diane introduced the Corporate Plan priorities for 2013, which had been previously circulated.</p> <p>Following discussion, Management Team approved the draft 2013 Corporate Plan priorities for submission to the Board on 24 January 2013.</p>		

3.	Corporate Quality Framework - Revising		
	<p>Russell introduced the revised Corporate Quality Framework, which had been previously circulated.</p> <p>Following discussion, Management Team agreed that Russell should develop the revised quality framework with the Corporate Quality Group with the aim of seeking Board approval in March.</p> <p>It was agreed that as an initial step, Russell would prepare a draft transparency report alongside the Audit Scotland annual report, and that an early draft of this would be shared with Management Team.</p> <p>Management Team noted and agreed that the priorities for Audit Scotland under the proposed quality framework would be on</p> <ul style="list-style-type: none"> • Professional scepticism • Judgements • Making reports valuable • Resourcing • Overall objectives <p>and that Russell would bring forward further reports outlining some of the actions that would be necessary to develop these areas at Audit Scotland.</p>	<p>RF</p> <p>RF</p> <p>RF</p>	<p>To MT in February To Board in March</p> <p>April</p> <p>April</p>
4.	World Class		
	<p>Russell introduced a report on Audit Scotland's understanding of what it means to be a World Class audit organisation, which had been previously circulated.</p> <p>Following discussion, Management Team agreed to circulate the report to the Leadership Group initially after which it will be available to colleagues on ishare.</p> <p>Management Team The report is also being presented to the Board at its January meeting.</p> <p>Russell will work with the International Steering Group to research the criteria further and report back to Management Team in the summer.</p>	<p>RF/LB</p>	<p>June</p>
5.	Audit Intelligence		
	<p>Lynn introduced the Audit Intelligence report, which had been previously circulated.</p>		

	<p>Following discussion, Management Team agreed to prioritise the capacity building and projects proposals in Appendix 1 of the report, and to consider infrastructure proposals later in the year, once awareness and understanding had been developed and some early projects had been delivered.</p> <p>Lynn will incorporate those actions in to the Knowledge Management Strategy which will now return to the Management Team for approval.</p> <p>Lynn will report back to Management Team on key stages in each project as appropriate.</p>	LB	Jan
6.	Corporate Risk Register - Update		
	<p>Russell introduced the Corporate Risk Register report, which had been previously circulated.</p> <p>Following discussion, Management Team approved revisions to the risk register on risks 6, 7 and 11.</p> <p>It was agreed that Russell would update the register and report to the Audit Committee at its January meeting.</p> <p>It was agreed that Lynn and Russell would discuss arrangements to transfer the lead for risk management.</p>	RF RF/LB	Jan Feb
7.	Information Governance and Risk Management Audit Committee Mid-year Update		
	<p>Lynn introduced the mid-year Information Governance and Risk Management report to the Audit Committee, which had been previously circulated.</p> <p>Following discussion, Management Team approved the mid-year report for submission to the Audit Committee at their meeting on 24 January 2013.</p>		
8.	Standing Orders – Annual Review		
	<p>Diane introduced the Standing Orders Annual Review report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the amendments and approved its submission to the Audit Committee for review at their meeting on 24 January 2013.</p>		

9.	Internal Audit – 2012/13		
	<p>Diane introduced the Internal Audit report on the key Financial Systems, which had been previously circulated.</p> <p>Following discussion, Management Team noted the report achieved substantial assurance and that there were no recommendations.</p>		
10.	Internal Audit Recommendations – Progress Report		
	<p>Diane introduced the Internal Audit Recommendations – Progress Report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the progress on the implementation of the outstanding audit recommendations and it was agreed that further updates would be provided to Ian Metcalfe before presenting the report to the Audit Committee.</p>	All	Immediate
11.	Post-legislative Scrutiny		
	<p>Mark Roberts joined the meeting and introduced the Post-legislative Scrutiny report, which had been previously circulated.</p> <p>Following discussion, Management Team discussed the issues and agreed the key areas which should be addressed in Audit Scotland’s response to The Scottish Parliament’s Standards, Procedures and Public Appointments Committee.</p> <p>It was agreed that Mark should prepare a draft response supporting post-legislative scrutiny and highlighting the contribution that audit can and has made to scrutiny of the effectiveness of legislation.</p>		
12.	Strategic Issues		
12.1	<p>The Scotland Act</p> <p>There was no update.</p>		
12.2	<p>Community Planning Partnerships</p> <p>Fraser provided an update on reports being considered by the Accounts Commission at its next meeting.</p>		
12.3	<p>Public Audit Arrangements</p> <p>There was no update.</p>		

13.	Audit Scotland Board and Audit Committee – Draft Agendas		
	Diane introduced the draft agendas for the forthcoming Board and Audit Committee meetings on 24 January 2013. Following discussion, Management Team noted the the agendas.		
15.	AOB		
	Fraser informed Management Team of a range of issues being considered by the Correspondence team.		
16.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 22 January at 09.15hrs and will be held in the Conference Room at 18GS. <p>Apologies: 22.01.13 BH 29.01.13 CG 04.02.13 CG & LB</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 22 JANUARY 2013**

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

Apologies: Barbara Hurst

In attendance: Ronnie Nicol attended meeting in place of Barbara Hurst.
Brian Howarth and Carole Grant joined the meeting for item 3.

1	Minutes		
	The minutes of the meeting of 15 January 2013, which had been previously circulated, were approved as an accurate record.		
2.	Key Corporate Projects		
	<p>Diane outlined expectations on the governance for the three major investment projects in the corporate plan and it was agreed that they each should have appropriate project governance arrangements, including report back to Management Team and the Board as appropriate.</p> <p>It was agreed that, following the previous week's discussion about the audit intelligence work, the first phase of projects and capacity building activities would be incorporated into the Knowledge Management Phase 2 project documents, and that Lynn would liaise with Russell and Brian Howarth on the Audit Expectations and streamlining audits projects respectively to discuss appropriate governance and reporting arrangements in line with best practice and the existing reporting systems.</p>	LB/RF /BH	February 2013
2.	Scope of Review of Audit Products and Expectations		
	<p>Russell introduced his paper on review of audit products and expectations, which had been previously circulated.</p> <p>Following discussion, it was agreed that Russell would take forward the discussion by incorporating into a revised scoping document for February:</p> <ul style="list-style-type: none"> • Options for stakeholder engagement and dialogue on the purpose and value of audit. • That the stakeholder engagement and dialogue would be the first phase of the project and would inform the stages that followed looking at products and balance of work. 	RF	Feb 2013

	<ul style="list-style-type: none"> • That the overall project should be discussed with the Accounts Commission and the potential to link with the Commission's strategy seminar should be explored. • That the project should also link to the discussion about the attributes of world class public audit organisations and to the project on streamlining audit methodology. • That options for a project board and governance for the project should be developed, including the option for involving stakeholders. <p>It was also agreed that Russell should proceed to commission consultancy support to develop and deliver the project.</p>		
3.	Streamlining Audit – Draft Scope		
	<p>Brian Howarth and Carole Grant joined the meeting and introduced the report on Streamlining Audit, which had been circulated.</p> <p>Following discussion, Management Team welcomed the update and the background and initial focus of the approach. It was agreed that Brian would prepare a project initiation document to set out all the aspects of the project including:</p> <ul style="list-style-type: none"> • Governance arrangements. • Staff engagement. • Cultural issues. <p>and would consider further how to approach the project with a focus on one organisation and valuing people.</p> <p>It was recognised that further resourcing or skills may be required to support the wider project.</p> <p>Caroline requested that the team also consider how to incorporate external challenge into the project development and delivery.</p>	BH	Feb 2013
4.	Records Management Policy - Firms		
	<p>Russell introduced his paper on records management policy and outlined the implications of the Public Records (Scotland) Act and its implications for Audit Scotland.</p> <p>Following discussion, Management Team noted the view that firms are not covered by the Act, and it was agreed to consider the implications of that further when approving Audit Scotland's record management plan.</p>	RF	March 2013
12.	Strategic Issues		
12.1	The Scotland Act		

	Russell provided an update on recent discussions with the parliamentary clerk to the Finance Committee.		
12.2	Community Planning Partnerships Fraser provided an update on recent discussions at the Accounts Commission.		
12.3	Public Audit Arrangements Management Team noted that the publication of a pre-legislative scrutiny report on the draft Local Audit Bill.		
13.	Key items for Management Team		
	Management Team noted the forthcoming agenda items.		
14.	AOB		
	Lynn provided an update on the impact group and external involvement in stock taking. Fraser provided a further update on correspondence issues. Russell provided an update on FE college accounts deadlines.		
15.	Date of next meeting		
	The next Management Team meeting will be held on: <ul style="list-style-type: none"> • Tuesday, 29 January at 09.15hrs and will be held in the Boardroom at 110 GS. Apologies: 29.01.13 CG 04.02.13 CG & LB <i>Please give your apologies to Caroline Cockburn (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 29 JANUARY 2013**

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

Apologies: Caroline Gardner

In attendance: Martin Walker attended for item 3.
David Blattman attended for item 4.

1	Minutes		
	<p>The minutes of the meeting of 22 January 2013, which had been previously circulated, were approved as an accurate record, subject to adding</p> <ul style="list-style-type: none"> • Overall objectives to the list at item 3, and Lynn Bradley to the action point on 4. 		
2.	Use of Government Procurement Card/Corporate Credit Cards in public bodies		
	<p>Fiona Kordiak introduced her report on the use of credit cards, which had been previously circulated.</p> <p>Management Team welcomed the review and following discussion it was agreed that Fiona would this financial year:</p> <ul style="list-style-type: none"> • Canvas the firms for information on their audited bodies. • Produce a report for the Financial Audit and Assurance Committee. • Produce a report drawn from the work to support improvement in governance of credit cards. <p>Management Team noted that this area is reviewed annually by audit teams where expenditure is deemed to be material or risks have been identified.</p>	FK	March 2013
3.	Draft Knowledge Management Strategy and Phase II programme initiation document		
	<p>Martin Walker joined the meeting and introduced the draft knowledge management strategy and project initiation document which had been previously circulated and which Management Team had initially discussed in December 2012.</p>	MW	Feb 2013

	<p>Following discussion, Management Team approved the strategy and phase II of the project, subject to some minor amendments to the strategy document and an additional section on resources.</p> <p>It was agreed that the strategy would be presented to the Board alongside the IT strategy.</p> <p>Management Team thanked Martin for his work on this project.</p> <p style="text-align: center;"><i>Martin Walker left the meeting.</i></p>	LB	March 2013
4.	Recruitment and Selection Processes and Practice		
	<p>David Blattman joined the meeting and introduced a discussion based on his recent meetings with colleagues on recruitment and selection. David reminded Management Team that this initiative had developed from feedback at the Re:Connect conferences about the length of time and format of recruitment processes.</p> <p>David provided feedback on the range of issues that had emerged from discussions with colleagues and, following discussion, it was agreed that David would prepare proposals to simplify and streamline processes in some areas.</p> <p style="text-align: center;"><i>David Blattman let the meeting.</i></p>	DB	Feb 2013
5.	Further Education College audit issue – year ends		
	<p>Russell introduced his paper on further education audit year ends, which had been previously circulated.</p> <p>Management Team discussed the range of issues covered in the report and noted the resolution to the year-end issue for Further Education Colleges.</p> <p>Management Team also noted the wider review that Russell had undertaken of the legislative provisions for the preparation of accounts for all bodies within the remits of the Auditor General and the Accounts Commission, and Russell provided assurance that no similar issues had emerged in any other sectors.</p>		
6.	Key items for Management Team		
	<p>Management Team discussed the forthcoming items to Management Team meetings schedule, which had been previously circulated.</p>		
7.	Key messages to colleagues		
	<p>Management Team agreed key messages to colleagues.</p>		

8.	Strategic issues		
8.1	Russell provided an update on discussion about the Finance Committee's and Public Audit Committee's consideration of the land and buildings tax.		
8.2	Barbara agreed to provide a more detailed update on her recent visit to WAO at the next meeting.	BH	04.02.13
9.	Accounts commission papers		
	Management Team noted the draft agenda for the next meeting of the accounts Commission.		
10.	AOB		
	Management Team congratulated the trainees on their recent exam success and those appointed as Senior Audit Managers in the recent recruitment exercise.		
11.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Monday, 4 February at 09.15hrs and will be held in the Conference Room at 18GS. <p>Apologies: 29.01.13 CG 04.02.13 CG & LB</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 4 FEBRUARY 2013**

Present: Caroline Gardner
Diane McGiffen
Barbara Hurst
Fiona Kordiak
Fraser McKinlay
Lynn Bradley (joined for AOB)
Russell Frith

Apologies: None

In attendance: Gordon Smail and Peter Worsdale attended for *item 3*
David Blattman attended for *items 5 & 6*

1	Minutes		
	The minutes of the meeting of 29 January 2013, which had been previously circulated, were approved as an accurate record.		
2.	Communications Digest and Team Brief – February Preview		
	<p>James Gillies joined the meeting and introduced the February Communications Digest and Team brief, which had been previously circulated.</p> <p>James updated Management Team on the forthcoming items and following discussion, Management Team noted the report and team brief.</p> <p>James highlighted plans to produce a more detailed introduction to the report in future versions, following feedback from Management Team at a previous meeting.</p> <p style="text-align: center;"><i>James Gillies left the meeting</i></p>		
3.	Local Government in Scotland 2013 – Overview Report by the Accounts Commission - Draft		
	<p>Gordon Smail and Peter Worsdale joined the meeting.</p> <p>Gordon Smail introduced the Local Government draft Overview Report, which had been previously circulated.</p> <p>Gordon outlined the key developments since the previous year’s report, and the work to synchronise the report’s content with others being published around the same time.</p>		

	<p>Fraser welcomed the comments received from Management Team in the meeting and by email, and Management Team thanked Gordon and Peter for their briefing.</p> <p><i>Gordon Smail and Peter Worsdale left the meeting.</i></p>		
4.	Business Plan Guidance		
	<p>Management Team discussed the Business Plan template which had been previously circulated.</p> <p>Following discussion, Management Team agreed to reduce as far as meaningful the descriptive and contextual material in last year's business plans, and to use the template as far as possible.</p> <p>It was agreed that Management Team would forward business plans to Lynn as early as possible, and in advance of discussion at Management Team, so that she could report back on any areas for development or greater consistency at the meeting.</p>	ALL	26 Feb 2013
5.	Recruitment & Selection Processes & Practice		
	<p>David Blattman joined the meeting and introduced the Recruitment & Selection Processes and Practice report, which had been previously circulated.</p> <p>Following discussion, Management Team approved a series of changes to recruitment and selection procedures detailed in the report and agreed to communicate these to colleagues once they were incorporated in a revised document.</p>	DB	12 Feb 2013
6.	Extended Trainee Scheme		
	<p>Fiona introduced the Extended Trainee Scheme report, which had been previously circulated.</p> <p>Following discussion, Management Team approved further consideration of the options for developing a further accounting technician training scheme, once engagement on the remaining CIPFA training was complete, and to consider over the next three months the impact that wider corporate requirements would have on the next trainee intake. Management Team noted that there would be discussions with ICAS to recognise wider corporate experience in the training programme.</p> <p><i>David Blattman left the meeting.</i></p>	All	May 2013
7.	Internal Audit Annual Plan 2013-14		
	Diane introduced the Internal Audit Annual Plan 2013-14 report, which had been previously circulated.		

	<p>Following discussion, Management Team agreed to provide further comments by email on the plan, and agreed that Diane should discuss the scope to have a more focused programme, with more days for each audit, even if that meant fewer topics overall.</p> <p>Diane agreed to discuss with BDO LLP and the Chair of the Audit Committee, in principle.</p>	DMcG	26 Feb 2013
8.	Leadership Group – Draft Agenda (19.02.13)		
	<p>Diane introduced the draft agenda for the next Leadership Group meeting.</p> <p>Following discussion, Management Team approved the agenda and Diane agreed to circulate to the Leadership Group.</p>	DMcG	Immediate
9.	Strategic Issues		
9.1	<p>The Scotland Act Russell provided a further update on discussions with parliamentary clerks on taxation.</p>		
9.2	<p>Community Planning Partnership There was no update.</p>		
9.3	<p>Public Audit Arrangements Barbara agreed to circulate her notes on the visit to the WAO by email.</p>	BH	12 Feb 2013
10.	Key items for Management Team		
	Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.		
11.	Key messages to colleagues		
	<p>Management Team agreed the following key messages to colleagues:</p> <ul style="list-style-type: none"> • Recruitment and selection changes • Local government overview • Training schemes 		
12.	AOB		
	There was no other business.		

13.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Monday, 12 February at 09.15hrs and will be held in the Conference Room at 18GS. <p>Apologies: 12.02.13 BH</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

AUDIT SCOTLAND MANAGEMENT TEAM

MINUTE OF MEETING HELD ON 12 FEBRUARY 2013

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

Apologies: Barbara Hurst

In attendance: Ronnie Nicol deputised for Barbara Hurst
David Hanlon attended for **item 3**
Ian Metcalfe attended for **item 4**.
David Blattman attended for **item 4 and 5**
Simon Ebbett attended for **item 6**
Alasdair Craik attended for **item 8**

1	Minutes		
	The minutes of the meeting of 4 February 2013, which had been previously circulated, were approved as an accurate record.		
2.	Clear Desk & Screen Policy		
	<p>Lynn introduced the Clear Desk & Screen Policy report, which had been previously circulated.</p> <p>Following discussion, Management Team approved the policy, subject to minor amendment, and agreed that the next review of the policy should be in three years, unless there was any significant change that required earlier consideration.</p> <p>It was agreed that Lynn would co-ordinate a review of the approval periods for other corporate policies to assess those policies for which annual approval is critical and those which can have a longer review period.</p>	LB	April 13
3.	Financial Performance Report – Quarter 3		
	<p>David Hanlon joined the meeting and introduced the Financial Performance Quarter 3 report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the financial results for the 9 months to December 2012.</p> <p>David detailed the end-year forecast, based on the January results and provided information on the expressions of interest in the VERA scheme.</p>		

	<p>Diane reminded Management Team that the 2013-14 budget had a tighter staffing budget, and that as much of the in-year underspend was due to staff vacancies, it was unlikely that the resources would be available in January 2014 to fund a VERA scheme.</p> <p>Therefore, this year's applications should be considered against a background of more limited scope to fund VERA from in-year resources.</p> <p>Management Team noted the report and agreed to provide David with further confirmation on committed expenditure over the next week, along with revised workforce projections.</p> <p style="text-align: center;"><i>David Hanlon left the meeting</i></p>	MT	19 Feb
4.	Corporate Performance Report – Quarter 3, 2012-13		
	<p>Ian Metcalfe and David Blattman joined the meeting.</p> <p>Lynn introduced the Corporate Performance Report – Quarter 3, which had been circulated. She highlighted for discussion Corporate Objective 2.1 and the performance details available on costs of audits, and the indicator on sickness absence. She outlined her concern that ability compare and benchmark costs across the business was being compromised by the absence of agreement on the costing approach.</p> <p>Following discussion it was agreed that further work was necessary to create a consistent basis for costing and coding audit work and all other activities. Russell outlined the work that he was undertaking and would bring to Management Team in Quarter 4, and agreed that he would include in that work recommendations on increasing the transparency and comparability of costs. The team noted that the report had to enable Management Team to assess Audit Scotland's performance, and that business groups might need different analysis to manage and assess their performance, but that both needs had to be met.</p> <p>David Blattman provided a detailed analysis of the underlying cases that contributed to the increase in sickness absence and Management Team noted that this was drive by a few long term sickness absences and that underlying short-term sickness was lower than in the previous year.</p> <p>Following discussion, Management Team noted the ongoing development work on the new performance measurement system and the progress made against the objectives set out in the updated strategy map.</p> <p style="text-align: center;"><i>Ian Metcalfe left the meeting.</i></p>	RF	March 2013

5.	Talent Management & Succession Planning		
	<p>David Blattman introduced the Talent Management & Succession Planning report, which had been previously circulated.</p> <p>Diane outlined the background to the report and its attempt to capture existing practice and document a way forward.</p> <p>Following discussion, Management Team suggested some additional areas for inclusion in the report, particularly around the need to continue to seek opportunities for review and streamlining structures and create efficiencies. Management Team also identified further areas where skills are vulnerable.</p> <p>David agreed to update the report and Diane agreed to update Management Team on the discussion at the Remuneration and Human Resources Committee.</p> <p style="text-align: center;"><i>David Blattman left the meeting</i></p>		
6.	Audit Scotland - Annual Report 2012-13		
	<p>Simon Ebbett joined the meeting.</p> <p>Simon introduced Audit Scotland's Annual Report 2012-13, which had been previously circulated, outlined the proposed change in approach this year and tabled mock ups of the proposed annual review document.</p> <p>Following discussion, Management Team agreed to recommend the approach to the Board, and agreed to highlight to Simon areas that would merit particular focus in the annual review.</p> <p style="text-align: center;"><i>Simon Ebbett left the meeting.</i></p>	All	Feb 2013
7.	Knowledge Information & Technology Governance – Minutes		
	<p>Lynn introduced the Knowledge Information & Technology Governance (KITGG) – Minutes, taken at their meeting on 31 January 2013</p> <p>Following discussion, Management Team noted the minutes of the recent KITGG meeting and invited further consideration of the approach to ISO 27001 accreditation.</p> <p>Management Team noted the actions being taken to highlight awareness and policies on information security and Lynn agreed to develop a communication plan for the online information security training.</p>		

8.	Measuring the Impact of ASG Work: Local Government, Quarter 3		
	<p>Alasdair Craik joined the meeting</p> <p>Alasdair introduced a report on the Measuring of Impact work in Local Government for quarter 3, which had been previously circulated.</p> <p>Management Team discussed the report in detail, and welcomed the range of examples provided about the impact of Audit Services work in local government. Alasdair outlined areas for further development in capturing the impact of the assurance work undertaken through audit.</p> <p>Following discussion, Management Team thanked Alasdair for the report.</p> <p style="text-align: center;"><i>Alasdair Craik left the meeting</i></p>		
8.	Strategic Issues		
8.1	<p>The Scotland Act</p> <p>Russell provided an update on the need for an Auditor General report on referendum expenditure from the Consolidated Fund.</p>		
8.2	<p>Community Planning Partnerships</p> <p>Fraser provided an update on the Accounts Commission's meeting on 14 February, when the pilot reports would be considered.</p>		
8.3	<p>Public Audit Arrangements</p> <p>Diane provided an update on recent contact with the NIAO.</p>		
9	Draft agendas for Accounts Commission meetings on 28 February 2013		
	Management Team noted the draft agendas for the meetings of the Accounts Commission's Performance Audit and Financial Audit and Assurance Committees.		
10.	Key items for Management Team		
	Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.		
11.	Key messages to colleagues		
	<p>Management Team agreed the following key messages to colleagues:</p> <ul style="list-style-type: none"> • The Q3 performance report • Plans for online annual review. 		

12.	AOB		
	<p>Diane introduced the Report of the Mid Staffordshire NHS Foundation Trust Public Inquiry and the recommendation that all commissioning, regulatory and ancillary organisations in healthcare should consider the findings and recommendations of the report and how to apply them to their own work.</p> <p>Following discussion, it was agreed that this would be the focus on the March Leadership group meeting. Fraser agreed to co-ordinate the preparation of briefing papers.</p>	FMcK	March 2013
13.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Monday, 19 February at 09.15hrs and will be held in the Conference Room at 18GS. <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 26 FEBRUARY 2013**

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

Apologies: None

In attendance: Angela Canning and David McConnell attended for *item 2*
David Hanlon attended for *item 4 & 5*
Brian Howarth and Carole Grant attended for *item 7*
Fiona Mitchell-Knight attended for *item 8*

1	Minutes		
	The minutes of the meeting of 19 February 2013, which had been previously circulated, were approved as an accurate record.		
2.	NHS Current Issues		
	<p>Angela Canning and David McConnell joined the meeting.</p> <p>Angela and Dave introduced the NHS Current Issues report, which had been previously circulated. They outlined the key messages in the report and invited feedback on the new format.</p> <p>Following discussion, Management Team noted the issues raised in the report and it was agreed that Fraser would co-ordinate the stakeholder engagement actions necessary given the range of changes in key posts.</p> <p>Management Team welcomed the new format of the report and the specific issue covered.</p> <p>Angela Canning and David McConnell left the meeting.</p>	FMcK	March 2013
3.	Business Group Plans		
	<p>This item was deferred until 12 March 2012.</p> <p>It was agreed that Lynn would provide individual feedback to business groups on the drafts submitted to date.</p>		
4.	Workforce Plan Review		
	David Hanlon joined the meeting and introduced the report on Review of Workforce Projections, which had been previously		

	<p>circulated.</p> <p>Following discussion, Management Team approved the:</p> <ul style="list-style-type: none"> • Establishment summary presented at Appendix 1 and agreed to recommend it to the Board for approval. • Noted that the operational budget for 2013/14 would be submitted to the Management Team meeting on 12 March for approval prior to going to the Board. • Approved the outline workforce projections for 2014-15-2017-18 as the basis for preparing salary cost projections for an updated four year plan. 		
5.	Cost Centres Review		
	<p>David Hanlon introduced the Review of Cost Centres, which had been previously circulated.</p> <p>Following discussion, Management Team agreed to:</p> <ul style="list-style-type: none"> • Revise the arrangements for coding management team costs to pool these in one cost centre. • To agree that all property costs should be captured within the Corporate Services budget. • To agree that all Business Support staff costs should be captured under a Business Support cost centre.. <p style="text-align: center;"><i>David Hanlon left the meeting</i></p>	DH	March 2012
6.	Scope of Review of Audit Products and Expectations		
	<p>Russell introduced the Scope of Review of Audit Products and Expectations report, which had been previously circulated.</p> <p>Following discussion, Management Team agreed further revisions to the draft and it was agreed that Russell would provide further information on the nature of the work envisaged for a project manager and to consider advertising the opportunity internally.</p>	RF	March 2012
7.	Streamlining Audit – Revised Scope		
	<p>Brian Howarth and Carole Grant joined the meeting.</p> <p>Brian introduced the Streamlining Audit – Revised Scope report, which had been previously circulated.</p> <p>Following discussion, Management Team provided further feedback on the draft to incorporate more detail on engaging colleagues in the work, developing further success measures and developing links with other business groups. The importance of creating capacity and time to involve colleagues was agreed.</p>	BH	March 2012

	<p>It was agreed that Brian amend the Programme Initiation Document and that a communication plan would be developed with the Communications team for both this project and the Expectations of Audit project.</p> <p><i>Brian Howarth and Carole Grant left the meeting.</i></p>	BH/ RF	March 2012
8.	Professional Trainee Scheme – Update		
	<p>Fiona Mitchell-Knight joined the meeting.</p> <p>Fiona Mitchell-Knight introduced the Professional Trainee Scheme Update report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the early evidence of improvements delivered by the new scheme and approach and thanked Fiona for all her work in this area.</p> <p><i>Fiona Mitchell-Knight left the meeting.</i></p>		
9.	Accounts Commission – Draft Agenda dated 14.03.13		
	Management Team considered the Accounts Commission draft agenda dated 14 March 2013, which had been previously circulated.		
10.	Strategic Issues		
10.1	The Scotland Act There was no update.		
10.2	Community Planning Partnership Fraser invited comment on the Key messages report which had been circulated.	All	Immediate
10.3	Public Audit Arrangements Russell provided an update on the Competition Commission’s investigation into the Audit Services market and agreed to provide a more detailed update once the provisional findings had been considered further.	RF	March 2013
11.	Key items for Management Team		
	Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.		
12.	Key messages to colleagues		
	<p>Management Team agreed the following key messages to colleagues:</p> <ul style="list-style-type: none"> • Consideration of the expectations of audit and streamlining audit projects 		

	<ul style="list-style-type: none"> Update on the trainee scheme. 		
13.	AOB		
13.1	Best Companies Survey Management Team discussed the Best Companies survey feedback.		
14.	Date of next meeting		
	The next two Management Team meetings will be held on: <ul style="list-style-type: none"> Monday, 4 March at 11.00hrs and will be held in the Conference Room at 18GS. Tuesday, 5 March at 09.15hrs and will be held in the Conference Room at 18GS. Apologies: None <i>Please give your apologies to Caroline Cockburn (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 5 MARCH 2013**

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

Apologies: None

In attendance: Alan Hurst, QCG, joined the meeting for *item 2*
David Blattman joined the meeting for *item 2*
James Gillies joined the meeting for *item 3*

1	Minutes		
	The minutes of the meeting of 26 February 2013, which had been previously circulated, were approved as an accurate record.		
2.	Review of Work Levels – Follow-Up Briefing		
	<p>Alan Hurst, QCG and David Blattman joined the meeting</p> <p>Allan Hurst gave a presentation to Management Team on his review of progress on the work level review work completed in 2011. Allan also tabled a presentation on suggested next steps.</p> <p>Following discussion, Management Team agreed to continue the discussion with Alan at their meeting on 19 March 2013.</p> <p><i>Russell Frith, Fiona Kordiak, Alan Hurst and David Blattman left the meeting</i></p>		
3.	Communication Digest & Team Brief – March Preview		
	<p>James Gillies joined the meeting and introduced the Communications Digest and Team Brief for March, which had been previously circulated.</p> <p>Following discussion, Management Team approved the Communications digest and team brief, subject to minor amendment.</p>		
4.	Financial Regulations & Scheme of Delegation – Annual Review		
	Diane introduced the Annual Review of the Financial Regulations and Scheme of Delegation, which had been previously circulated. She outlined further amendments which		

	<p>had been identified following circulation of the draft.</p> <p>Following discussion, Management Team agreed to recommend the Financial Regulations and Standing Orders for approval by the Board.</p>		
5.	Strategic Issues		
	There were no updates at the meeting.		
6.	Key items for Management Team		
	Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.		
7.	Key messages to colleagues		
	<p>Management Team agreed the following key messages to colleagues:</p> <ul style="list-style-type: none"> • Update on the stocktake of progress on work levels review • Annual review of financial regulations and standing orders • Discussion of Best Companies results 		
8.	AOB		
8.1	Best Companies Survey Results Management Team discussed the recent presentations on the Best Companies survey results.		
9.	Date of next meeting		
	<p>The next two Management Team meetings will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 12 March at 09.15hrs and will be held in the Conference Room at 18GS. <p>Apologies: None</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 12 MARCH 2013**

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

Apologies: None

In attendance: David Blattman & Cindy Cunningham joined the meeting for *item 2*
David Hanlon joined the meeting for *item 2 and 3*
Peter Lindsay joined the meeting for *item 4*

1	Minutes		
	The minutes of the meeting of 5 March 2013, which had been previously circulated, were approved as an accurate record.		
2.	VERA Overall – Confidential Report		
	<p>David Blattman and David Hanlon joined the meeting</p> <p>David Blattman introduced the VERA overall report, which had been previously circulated.</p> <p>There is a confidential minute of this item as it contains personal and sensitive data.</p> <p><i>David Blattman left the meeting</i></p>		
3.	2013/14 Operational Budget		
	<p>David Hanlon introduced the 2013/14 Operational Budget, which had been previously circulated.</p> <p>Following discussion, Management Team approved the budget for recommendation to the Board.</p> <p>MT agreed that there is a need to recruit to capacity and to firm up recruitment plans with the next month.</p> <p><i>David Hanlon left the meeting</i></p>	All	31 March 2013
4.	Use of Government Procurement Cards – Briefing Paper		
	<p>Peter Lindsay joined the meeting</p> <p>Fiona introduced the Use of Government Procurement Cards report, which had been previously circulated.</p>		

	<p>Following discussion, Management Team thanked Peter for the report and noted the opportunity that briefing papers present to provide further useful information and insight to audited bodies.</p> <p style="text-align: center;"><i>Peter Lindsay left the meeting</i></p>		
5.	Audit Scotland Board & Remuneration & Human Resources Committee – Draft agendas dated 21 March 2013		
	<p>Diane introduced the Board and Remuneration draft agendas.</p> <p>Management Team noted the draft agendas.</p>		
6.	Strategic Issues		
6.1	The Scotland Act There was no update.		
6.2	Community Planning Partnership Fraser provided an update on CPPs.		
6.3	Public Audit Arrangements There was no update.		
7.	Key items for Management Team		
	Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.		
8.	Key messages to colleagues		
	<p>Management Team agreed the following key messages to colleagues:</p> <ul style="list-style-type: none"> • VERA applications had been considered. 		
9.	AOB		
	There was no other business.		
10.	Date of next meeting		
	<p>The next two Management Team meetings will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 26 March at 09.15hrs and will be held in the Conference Room at 18GS. <p><u>NOTE</u> MT will have a development event on 19 March 2013.</p> <p>Apologies: <i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 9 APRIL 2013**

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

Apologies: Barbara Hurst

In attendance: Angela Canning joined the meeting *item 2*
Alex Devlin joined the meeting for *items 3 4 & 5*

1	Minutes		
	<p>Diane explained that the minutes of the 23 March 2013 would be circulated along with the minutes for this meeting. The delay in circulating the minutes was due to annual leave.</p> <p>Both sets of minutes would be approved at the 16 April 2013 Management Team meeting.</p>		
2.	Equalities Outcomes and Mainstreaming Equalities Reports		
	<p>Angela Canning introduced the Equalities Outcomes and Mainstreaming Equalities Reports, both of which had been previously circulated.</p> <p>Following discussion, Management Team thanked Angela and Diversity and Equality Group for producing two comprehensive and thought provoking documents.</p> <p>It was agreed to increase the effectiveness of the impact that Audit Scotland can have through its auditing of public bodies and to recognise the cultural aspects of promoting diversity in the organisation more.</p> <p>It was agreed that Angela would finalise the reports for consideration by the Board at its meeting in May.</p> <p style="text-align: center;"><i>Angela Canning left the meeting</i></p>	AC	23.05.13
3.	Data Incident Loss		
	<p>Alex Devlin joined the meeting and introduced the Data Incident Loss report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the report and it was agreed that the report would be circulated in the first instance to the KITTG and attached alongside the minutes of that meeting for consideration by Management Team.</p>		

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4.	Audit Scotland's Terms and Conditions		
	<p>Alex Devlin introduced Audit Scotland's Terms and Conditions report, which had been previously circulated.</p> <p>Following discussion, Management Team welcome the revised report and invited Alex to discuss the possibility for creating a plain language version of the Terms and Conditions, but that the Terms and Conditions should be implemented at today's date.</p>	AD	Immediate
5.	Annual Report on Complaints Handling		
	<p>Alex Devlin introduced the Annual Report on Complaints Handling, which had been previously circulated.</p> <p>Following discussion, Management Team approved the report.</p> <p style="text-align: center;"><i>Alex Devlin left the meeting</i></p>		
6.	Understanding our Costs		
	<p>Russell introduced the Understanding our Costs report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the report and it was agreed that Russell would prepare a more detailed analysis report using the new cost basis following our quarter 1 results to enable further consideration on how to use the costs analysis to help improve performance.</p>	RF	Aug 2013
7.	Business Group Plans		
	<p>Lynn introduced the Business Group Plans report, which had been previously circulated.</p> <p>Following discussion, Management Team approved the Business Group Plans and recognised that these are dynamic documents which will continue to evolve in the course of the year.</p> <p>There was discussion of the transitional arrangements for managing risk, and it was agreed that there would be discussion of the status of business group risks alongside the quarter reporting discussions.</p> <p>It was agreed that Lynn would provided more detailed guidance on the plans.</p>	<p>All</p> <p>LB</p>	<p>Quarterly</p> <p>Nov</p>

8.	Strategic Issues		
8.1	The Scotland Act There was no update		
8.2	Community Planning Partnership There was no update		
8.3	Public Audit Arrangements Russell provided an update on the Wales Audit Office Bill		
9.	Key Items for Management Team		
	Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.		
10.	Key Messages to Colleagues		
	The key messages to colleagues are; <ul style="list-style-type: none"> • Equalities report • Business Plans 		
11.	AOB		
	There was no other business.		
12.	Date of next meeting		
	The next Management Team meeting will be held on: <ul style="list-style-type: none"> • Tuesday, 16 April at 09.15hrs and will be held in the 18GS at Conference Room. <p>Apologies: 16.04.13 FK</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 16 APRIL 2013**

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

Apologies: Barbara Hurst
Fiona Kordiak

In attendance: David Blattman and David Hanlon joined the meeting **item 2**
Mark Roberts joined the meeting for **item 7**
Claire Sweeney joined the meeting for **item 8**
Simon Ebbett joined the meeting for **item 9**

1	Minutes		
	The minutes of the meeting of 2 April 2013 and 9 April 2013, which had been previously circulated, were approved as an accurate record.		
2.	VERA Acceptances & Implication for Workforce Plan Costings (Confidential Report)		
	David Blattman and David Hanlon joined the meeting. David Blattman introduced the VERA Acceptances and Implication for Workforce Plan Costings report, which had been previously circulated. There is a confidential minute on this matter as it contains personal and sensitive data. David Blattman and David Hanlon left the meeting		
3.	Internal Audit Reports		
	Diane introduced the Internal Audit Reports, which had been previously circulated. Following discussion, Management Team noted the outcomes of the Expenses and Car Fleet Review and the Corporate Planning audit work and noted that they would be presented to the next meeting of the Audit Committee. MT also noted that the April Audit Committee meeting had been rescheduled for May.		
4.	Annual Report on Whistleblowing		
	Diane introduced the Annual Report on Whistleblowing, which had been previously circulated.		

	<p>Following discussion, Management Team noted that there had been no issues raised by colleagues under the whistleblowing arrangements during 2012/13.</p>		
5.	Annual Review of the Register of Hospitality and Gifts 2012/13		
	<p>Diane introduced the Annual Review of the Register of Hospitality and Gifts, which had been previously circulated.</p> <p>Following discussion, Management Team noted the assurance provided by the annual review of the register of hospitality and gifts.</p> <p>Management Team approved the submission of the report to the Audit Committee for approval at its meeting on 25 April 2013.</p>	AD	25.04.13
6.	Governance Policies: Financial Regulations and Scheme of Delegation		
	<p>Diane introduced the Governance Policies report – Financial Regulations and Scheme of Delegation, which had been previously circulated.</p> <p>Following discussion, Management Team agreed to recommend the proposed changes to the Audit Committee.</p>		
7.	On Board Consultation		
	<p>Mark Roberts joined the meeting and introduced the On Board Consultation report, which had been previously circulated.</p> <p>Following discussion, Management Team discussed a proposed draft response, and it was agreed that Mark would prepare a response for MT to consider.</p> <p style="text-align: center;"><i>Mark Roberts left the meeting</i></p>		
8.	Briefing on Report of the Mid Staffordshire NHS Foundation Trust Public Inquiry		
	<p>Claire Sweeny joined the meeting and introduced the briefing report on the Mid Staffordshire NHS Foundation Trust Public Inquiry, which had been previously circulated.</p> <p>Following discussion, Management Team agreed that Claire would co-ordinate a proposed action plan a discussed, and engage further with colleagues to assess the extent to which some actions could be built in to existing work programmes, or where there were any gaps.</p>	CS	May 2013

	<p>It was agreed to consider again once further internal discussion had taken place.</p> <p>It was agreed that Caroline would convene a meeting of regulators and inspectors to discuss the recommendations in the inquiry report.</p> <p style="text-align: center;"><i>Claire Sweeny left the meeting</i></p>	CG	June 2013
9.	Audit Scotland Annual Reporting 2012/13		
	<p>Simon Ebbett joined the meeting.</p> <p>Simon introduced the draft texts of the 2012/13 Audit Scotland annual report and annual review documents, which had been previously circulated.</p> <p>Following discussion, Management Team welcomed the drafts and agreed to provide any detailed comments on text direct to Simon by 17 April, in time for revision of the draft Review document by the Board.</p> <p style="text-align: center;"><i>Simon Ebbett left the meeting.</i></p>	All	17.04.13
10.	Corporate Risk Register		
	This item was deferred to a future meeting.	RF	May 2013
11.	Strategic Issues		
11.1	<p>The Scotland Act</p> <p>It was noted that Russell would circulate the update he was preparing for the Board.</p>		
11.2	<p>Community Planning Partnership</p> <p>There was no update</p>		
11.3	<p>Public Audit Arrangements</p> <p>There was no update.</p>		
12.	Key Items for Management Team		
	Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.		
13.	Key Messages to Colleagues		
	<p>The key messages to colleagues are:</p> <ul style="list-style-type: none"> - Further change through the VERA scheme - Good internal audit reports - Initial work to create the new audit group. 		

14.	AOB		
	<p>Fraser provided an update on initial work to begin creating the new audit group.</p> <p>Diane and Caroline updated Management Team on meetings with PAG and BVSJ teams. It was agreed that this would become a standing item on Management Team agendas.</p>	DMcG	Immediate
15.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 30 April at 09.15hrs and will be held in the 18GS at Conference Room. <p>Apologies: None</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 30 APRIL 2013**

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

Apologies: Barbara Hurst
Lynn Bradley

In attendance: Alex Devlin joined the meeting *item 2*
David Hanlon joined the meeting for *items 4 & 5*
Liz Maconachie joined the meeting for *item 9*

1.	Minutes		
	The minutes of the meeting of 16 April 2013, which had been previously circulated, were approved as an accurate record.		
2.	Whistleblowing Commission Consultation		
	<p>Alex Devlin joined the meeting and introduced the Whistleblowing Commission Consultation report, which had been previously circulated.</p> <p>Following discussion, Management Team agreed that Audit Scotland should respond to the consultation and that Bob Leishman should work with Alex to prepare a draft response for Management Team to consider.</p> <p style="text-align: center;"><i>Alex Devlin left the meeting</i></p>	AD/ BL	June 13
3.	Revising the Corporate Quality Framework		
	<p>Russell introduced the Revising the Corporate Quality Framework report, which had been previously circulated.</p> <p>Following discussion, Management Team approved the draft Quality Framework report, subject to minor amendments, including introducing the Audit Scotland values earlier, reflecting them throughout the report, where appropriate, and updating the section on Audit Strategy's role.</p> <p>It was agreed that Russell would the revise the draft and present it to the next Audit Committee meeting.</p>	RF	23.05.13
4.	Procurement Capability Assessment		
	David Hanlon joined the meeting and introduced the Procurement Capability Assessment report, which had been previously circulated.		

	<p>Following discussion, Management Team noted the nature of the pilot exercise and the range of scores available to small organisations.</p> <p>It was agreed that David would prioritise revision of and full documentation of the governance arrangements. Management Team approved the steps to complete the necessary improvements by September 2013 and requested a progress report in August 2013.</p>	DH	Aug/Sep 13
5.	Draft Financial Results – 12 months to 31 March 2013		
	<p>David Hanlon introduced the Draft Financial Results report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the draft reports and commentary and the verbal update provided by David on pensions liability, VAT and Corporation Tax.</p> <p>Management Team noted that David and Russell would meet with HMRC to try to resolve the position on VAT and TAX and to enable provisions to be made in the accounts for tax liabilities.</p> <p style="text-align: center;"><i>David Hanlon left the meeting</i></p>		
6.	IT Strategy 2013 to 2015		
	In Lynn Bradley's absence this item was deferred to a future Management Team meeting.	LB	May 2013
7.	VERA Savings and Recruitment Strategy		
	<p>David Blattman joined the meeting and introduced the VERA Savings and Recruitment Strategy report, which has been previously circulated.</p> <p>Following discussion, Management Team agreed to the proposals set out in the report to create two Grade E and two additional Grade D posts in addition to those set out in the workforce plan.</p> <p>There was discussion about analytical skills and data skill requirements and it was noted that the planned recruitment exercise would address these skills gaps.</p> <p>It was agreed to consider mobility clause in all new contracts to support greater flexibility.</p>	DB/ DMcG	2013

8.	Accounts Commission Strategy: Update and Annual Action Plan 2013/14		
	<p>Fraser introduced the Accounts Commission Strategy update and annual action plan 2013/14 report which had been prepared by the Secretary and Business Manager to the Accounts Commission and which had been previously circulated.</p> <p>Following discussion, Management Team welcomed and noted the draft Strategy. Management Team provided comment on suggestions on minor amendments to the draft strategy.</p>		
9.	ASG Impact Report		
	<p>Liz Maconachie joined the meeting</p> <p>Liz Maconachie introduced the ASG Impact Report, which had been previously circulated. Liz outlined the key issues emerging from the report and the process used to collect information on impact.</p> <p>Liz outlined how discussion would be taken forward in the Audit Services Group.</p> <p>Following discussion, Management Team thanked Liz and the team for the report and invited the group to consider further quality and consistency of recommendations in audit work as part of the Corporate Impact Group's discussion.</p> <p style="text-align: center;"><i>Liz Maconachie left the meeting</i></p>		
10.	Strategic Issues		
10.1	The Scotland Act Russell provided an update on the Parliament Audit Committee consultation.		
10.2	Community Planning Partnership There was no update.		
10.3	Public Audit Arrangements There was no update.		
10.4	Creation of new Business Group Fraser provided an update on the process and actions undertaken so far to create the new business group.		
11.	Key Items for Management Team		
	Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.		

12.	Key Messages to Colleagues Management Team considered the Review of Quality Framework.		
	The key messages to colleagues are: <ul style="list-style-type: none"> • Quality Framework • Whistleblowing Consultation • ASG Impact Report 		
13.	Accounts Commission Agenda for Meeting on 9 May		
	Fraser introduced the Accounts Commission's agenda for their meeting on 9 May 2013, which had been previously circulated.		
14.	AOB		
	There was no further business.		
15.	Date of next meeting		
	The next Management Team meeting will be held on: <ul style="list-style-type: none"> • Tuesday, 7 May at 09.15hrs and will be held in the 18GS at Conference Room. Apologies: BH <i>Please give your apologies to Caroline Cockburn (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 7 MAY 2013**

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

Apologies: Barbara Hurst

In attendance: James Gillies joined the meeting *item 2*
Cindy Cunningham and Lynn Scott joined the meeting for *item 3*

1	Minutes		
	The minutes of the meeting of 30 April 2013, which had been previously circulated, were approved as an accurate record.		
2.	Communications Digest & Team Brief – May Preview		
	<p>James Gillies joined the meeting the introduced the Communications Digest & Team Brief, which had been previously circulated.</p> <p>Following discussion, Management Team noted the key issues highlighted in the report, including forthcoming publications and agendas for the Public Audit Committee. Management Team discussed the national publication schedule, and noted the current plans for publication in June. It was agreed that Fraser should consider the lead responsibility for programme management across all national publications as part of the creation of the new group, along with options for involving the Communications team alongside project teams earlier in the process.</p> <p style="text-align: center;"><i>James Gillies left the meeting</i></p>	FMcK	August 2013
3.	Business Support Services – Update reports A & B (Confidential Report)		
	<p>Cindy Cunningham and Lynn Scott joined the meeting.</p> <p>David introduced two reports on Business Support Services, which had been previously circulated.</p> <p>There is a confidential minutes on this item as it contains personal and sensitive data.</p> <p>Management Team welcomed the progress that had been made in implementing the Business Support review since Lynn had joined.</p>		

	<i>Cindy Cunningham and Lynn Scott left the meeting.</i>		
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4.	Corporate Performance Report – Quarter 4		
	<p>Lynn introduced the Corporate Performance Report for quarter four, which had been previously circulated.</p> <p>Lynn flagged an ongoing concern that performance information was not routinely reported on time, which meant delays in analysing and reporting corporately. Management Team discussed what each business group could do to improve the process, alongside the introduction of new software, and it was agreed that Lynn and Fraser in particular, would ensure that their business group management teams spent more time considering the quarterly performance report.</p> <p>Management Team welcomed the overall positive messages in the report on delivery across the year and on financial performance.</p> <p>Management Team then discussed performance against each corporate objective in detail, and agreed that given the scheduling issues discussed under item 1, the rating on part of 2.2 should move from green to amber, pending the introduction of programme management arrangements for national reports in the new business group.</p> <p>Management Team agreed that the overall rating for objective 2.3 on identifying risks and making clear and relevant recommendations for improvement should move from green to amber, following the more detailed review and actions identified during the review of ways to increase the impact of audit work.</p> <p>It was agreed that Lynn would revise the report to take account of Management Team feedback and prepare an updated version for the May board meeting.</p> <p>Management Team noted the plans for a review of the system, and it was agreed that Lynn would bring initial feedback from the performance group to Management Team to inform that discussion and would outline options for implementing a corporate software system to simplify the performance reporting process.</p>	<p>FMcK/ LB</p> <p>LB</p> <p>LB</p>	<p>Immediate and ongoing</p> <p>23 May 2013</p> <p>June 2013</p>
5.	Corporate Risk Register - Update		
	<p>Russell introduced the Corporate Risk Register, which had been previously circulated.</p> <p>Following discussion, Management Team agreed revisions to the register, including replacing Diane McGiffen for Barbara Hurst on some key risks, pending the re-allocation of some lead responsibilities.</p> <p>It was agreed that, subject to final amendment, the register should be reported to the next Audit Committee meeting.</p>	<p>RF</p>	<p>23 May 2013</p>

6.	IT Strategy		
	<p>Lynn introduced the IT Strategy, which had been previously circulated.</p> <p>Following discussion, Lynn outlined the discussion on the strategy and development of it following its consideration by the KITGG. Management Team approved the strategy for presentation to the next Board meeting, subject to the inclusion of an overview of resources and known budget commitments.</p>	LB	23 May 2013
7.	Knowledge Information & Technology Governance Group (KITGG) - Minutes: 18.04.13		
	<p>Lynn introduced the KITGG minutes dated 18 April 2013, which had been previously circulated.</p> <p>Following discussion, Management Team noted the update on Freedom of Information requests and noted the update on the work of the KITGG. It was noted that the project initiation document for the replacement phone system was being developed further.</p>		
8.	2012-13 Annual Assurance Report on Information Governance and Security		
	<p>Lynn introduced the 2012-13 Annual Assurance Report on Information Governance and Security, which had been previously circulated.</p> <p>Following discussion, Management Team approved the annual assurance report on information governance and security and noted the actions that had been taken to raise awareness of password sharing protocols.</p>		
9.	Key Items for Management Team		
	<p>Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.</p>		
10.	Key Messages to Colleagues		
	<p>Management Team considered the Review of Quality Framework.</p>		
	<p>The key messages to colleagues are:</p> <ul style="list-style-type: none"> • Corporate Performance Report – Quarter 4 • Corporate Risk Register • IT Strategy 		

11.	AOB		
	There was no further business.		
12.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 14 May at 09.15hrs and will be held in the 18GS at Conference Room. <p>Apologies:</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 14 MAY 2013**

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

Apologies: Barbara Hurst

In attendance: David Blattman joined the meeting for items 3,4,5,6 and 7
Lynn Scott joined the meeting for **item 3**
Alex Devlin joined the meeting for items 8,9 and 10
Tom Reid joined the meeting for item 11
Mark Taylor joined the meeting for item 12

1	Minutes		
	The minutes and the confidential minutes of the meeting of 14 May 2013, which had been previously circulated, were approved as an accurate record.		
2.	Management Team – Development Event (7&8 May) Next Steps Management Team reflected on the actions agreed from the Development event held on 7 and 8 May and agreed to revisit those at the June 4 2013 meeting, once the outputs from the day had been circulated. It was agreed that the event had been useful.		
3.	Business Support Services – Update reports A & B (Confidential Reports)		
	David Blattman and Lynn Scott joined the meeting. Lynn Scott introduced report A and David Blattman introduced report B, both of which had been previously circulated to Management Team members only. There is a confidential minute of this item as it contains personal and sensitive data. <i>Lynn Scott left the meeting.</i>		

4.	VERA Reconciliation Report (Confidential Report)		
	<p>David Blattman introduced the VERA Reconciliation Report, which had been previously circulated.</p> <p>There is a confidential minute for this item as it contains personal and sensitive data.</p>		
5.	Conclusions of Reward Negotiations with PCS Union 2013/14		
	<p>David Blattman introduced the report on the Conclusions of the Reward Negotiations with PCS Union 2013/14, which had been previously circulated.</p> <p>Following discussion, Management Team agreed to recommend the proposals detailed in the paper to the next meeting of the Audit Scotland Remuneration and Human Resources Committee.</p>		
6.	PAD Outturn April 2013		
	<p>David Blattman introduced the PAD Outturn April 2013 report, which had been previously circulated.</p> <p>Following discussion, Management Team noted</p> <ul style="list-style-type: none"> • The 99.6% completion rate of PADs by the end of March • The distribution of performance ratings and the year on year trends • The greater level of consistency in scoring across business groups • Greater completion of commitments to learning and development, evidenced through sampling • Evidence of the personal growth and development training programme being used to inform development objectives <p>David provided assurance to Management Team that the scheme is operating as intended and outlined the focus for improvement during 2013.</p> <p>Following discussion, Management Team thanked David and his team for the report and commended the quality of analysis it provided. It was agreed that David would circulate further information on scoring of individual competencies.</p>	DB	June 2013
7.	Annual Report on Health & Safety – 2012-13		
	<p>David Blattman introduced the Annual Report on Health & Safety – 2012-13, which had been previously circulated.</p> <p>Management Team noted the increase in sickness absence, which had been reported quarterly in the corporate performance</p>		

	<p>report, and noted the underlying reasons. Following discussion, Management Team thanked David for the report and approved it for submission to the Audit Committee. It was agreed that David and Lynn would discuss health and safety at the Glasgow office outside the meeting.</p> <p style="text-align: center;"><i>David Blattman left the meeting</i></p>		
8.	Internal Audit Reports		
	<p>Alex Devlin joined the meeting and introduced three Internal Audit Reports, all of which had been previously circulated. The reports were:</p> <ul style="list-style-type: none"> • Follow-Up Review • Community Planning Partnership • Agency Staff Value for Money Review <p>Following discussion, Management Team noted the substantial assurance provided by the Community Planning Partnerships and Agency Staff Value for Money reviews, and the very good progress noted in the follow up review.</p>		
9.	Freedom of Information (Scotland) Act 2002 – Assessment of Compliance Audit 2012		
	<p>Alex Devlin introduced the Freedom of Information Assessment of Compliance Audit 2012 report, which had been previously circulated.</p> <p>Following discussion, Management Team welcomed the very positive report and congratulated Alex for his contribution to the successful assessment.</p>		
10.	Statement of Internal Control		
	<p>Alex Devlin introduced the Statement of Internal Control report, which had been previously circulated.</p> <p>Following discussion, Management Team welcome the overall assurance provided by the statements and agreed that Russell would provide further information to support an assessment of the appropriate level of disclosure in the governance statement.</p> <p style="text-align: center;"><i>Alex Devlin left the meeting</i></p>	RF	May 2013
11.	Reflections on year 1 of the Community Planning Partnership and Outcomes Audit		
	<p>Tom Reid joined the meeting and introduced a report on the reflections of one year on of the Community Planning Partnership and Outcomes Audit report, which had been previously circulated.</p>		

	<p>Tom outlined the main learning points from the exercise and the highlighted the commitment across the project to effective joint working.</p> <p>Following discussion, Management Team thanked Tom and the team for the report and agreed to consider it further alongside the evaluation currently being undertaken.</p> <p style="text-align: center;"><i>Tom Reid left the meeting</i></p>	All	June 2013
12.	Central Government Current Issues		
	<p>Mark Taylor joined the meeting and introduced the Central Government Current Issues report, which had been previously circulated.</p> <p>Following discussion, Management Team thanked Mark and the team for producing the report.</p> <p>It was agreed to consider options for the scheduling of current issues reports and for the best forum for discussion and to look for opportunities to involve the leadership group in discussion of the issues.</p> <p style="text-align: center;"><i>Mark Taylor left the meeting</i></p>	DM	June 2013
13.	Accounts Commission Committees' Agenda – 30.05.13		
	Management Team noted the Accounts Commission Committees' agendas, which had been previously circulated.		
14.	Strategic Issues		
14.1	The Scotland Act There was no update.		
14.2	Community Planning Partnership There was no update.		
14.3	Public Audit Arrangements Diane outlined the forthcoming meetings of UK audit agencies at various forums.		
14.4	Creation of new Business Group Fraser provided an update on the process and actions undertaken so far to create the new business group. It was agreed to schedule a fuller report and discussion in June.	FMcK	June 2013
15.	Key Items for Management Team		
	<p>Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.</p> <p>Fraser asked to reschedule the correspondence report to the</p>		

	<p>first June meeting. Diane reported that Caroline Cockburn would work with Directors and Assistant Directors during May to schedule business for the rest of the year.</p>		
16.	Key Messages to Colleagues		
	<p>Management Team considered</p> <ul style="list-style-type: none"> • Annual governance reports for the Audit Committee • Internal Audit reports • Report on the PAD process. 		
17.	AOB		
	There was no further business.		
18.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 21 May at 09.15hrs and will be held in the 18GS at Conference Room. <p>Apologies:</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 21 MAY 2013**

Present: Diane McGiffen
Fiona Kordiak
Lynn Bradley
Russell Frith

Apologies: Barbara Hurst
Caroline Gardner
Fraser McKinlay

In attendance: Dave McConnell and Laurence Slavin joined the meeting for *item 3*
Antony Clark joined the meeting for *item 4*
Gillian Woolman joined the meeting for *item 5*
David Blattman and Fiona Mitchell-Knight joined the meeting for *item 6*

1 & 2	Minutes		
	The minutes and the confidential minutes of the meeting of 14 May 2013, which had been previously circulated, were approved as an accurate record.		
3.	Annual Report on working with other Countries		
	<p>Dave McConnell and Laurence Slavin joined the meeting.</p> <p>Dave McConnell introduced the Annual Report on working with other Countries, which had been previously circulated.</p> <p>Following discussion, Management Team noted the contents on the report and agreed that it be submitted to the Board for approval at its meeting on 6 June 2013.</p> <p><i>Dave McConnell and Laurence Slavin joined the meeting.</i></p>	DMcC LS	06.06.13
4.	Annual Report on Carbon Scrutiny Board		
	<p>Antony Clark joined the meeting and introduced the Annual Report from the on Carbon Scrutiny Board, which had been previously circulated.</p> <p>Following discussion, Management Team noted the contents of the report and agreed that it be submitted to the Board for approval at its meeting on 6 June 2013.</p> <p><i>Antony Clark left the meeting</i></p>	AC	06.06.13
5.	Local Government Current Issues		
	Gillian Woolman joined the meeting and introduced the Local Government, which had been previously circulated.		

	<p>Following discussion of a range of issues affecting Local Government, Management Team noted the contents of the report.</p> <p style="text-align: center;"><i>Gillian Woolman left the meeting</i></p>		
6.	Expanding the Professional Trainee Scheme		
	<p>David Blattman and Fiona Mitchell-Knight joined the meeting.</p> <p>Fiona Mitchell-Knight introduced her report on expanding the professional trainee scheme, which had been previously circulated.</p> <p>Following discussion, Management Team welcomed the proposals and agreed that the intake for 2013 should include up to 2 trainees deployed in the new business group.</p> <p>Its was agreed that Fraser, David and Fiona would decide on the actual number during the budget process.</p> <p>It was agreed that Management Team would further discussion options for reviewing school leavers at a meeting in June, and David would provide any relevant cost data available to influence that discussion.</p> <p style="text-align: center;"><i>David Blattman and Fiona Mitchell-Knight left the meeting</i></p>	<p>FMcK DB FM-K DB</p>	June 2013
7.	Management meetings in Audit Scotland		
	<p>Lynn Bradley introduced a report on Management meetings in Audit Scotland, which had been previously circulated.</p> <p>Following discussion, Management Team welcomed the analysis and agreed to note it as a baseline report to conduct a further analysis next year.</p>		
8.	Transparency and Quality Report 2012/13		
	<p>Russell introduced the Transparency and Quality Report for 2012/13, which had been previously circulated.</p> <p>Following discussion, Management Team provided several suggestions to enhance or clarify the report and it was agreed that Russell would amend the report before presenting it to the Audit Committee.</p>	RF	06.06.13
9.	PAC interim Framework for Auditing the Scottish rate of income tax		
	Russell introduced the PAC interim framework for auditing the		

	<p>Scottish rate of income tax report, which had been previously circulated.</p> <p>Following discussion, it was agreed that Russell would prepare discussion points on the pros and cons of each option for a further Management Team discussion in June 2013.</p>	RF	2013
10.	Strategic Issues		
10.1	<p>The Scotland Act</p> <p>There was no update.</p>		
10.2	<p>Community Planning Partnership</p> <p>There was no update.</p>		
10.3	<p>Public Audit Arrangements</p> <p>Diane highlighted the UK Audit Agencies.</p>		
10.4	<p>Creation of new Business Group</p> <p>Fraser provided an update on the process and actions undertaken so far to create the new business group.</p> <p>It was agreed to dedicate more time in June to a fuller discussion on the topic.</p>	All	June 2013
11.	Key Items for Management Team		
	<p>Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.</p> <p>Diane indicated that Caroline Cockburn would be contacting directors for detailed input to the schedule for June – December over the next few weeks.</p>	CC	June 2013
12.	Key Messages to Colleagues		
	<p>Management Team considered:</p> <ul style="list-style-type: none"> • Annual Reports • Expanding Trainee Scheme 		
13.	AOB		
	There was no further business.		
14.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 4 June at 09.15hrs and will be held in the 18GS at Conference Room. <p>Apologies: 04.06.13 CG</p>		

	<i>Please give your apologies to Caroline Cockburn (x1606)</i>		
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AUDIT SCOTLAND MANAGEMENT TEAM

MINUTE OF MEETING HELD ON 4 JUNE 2013

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

Apologies: Caroline Gardner

In attendance: James Gillies joined the meeting for **item 2**
Alex Devlin joined the meeting for **items 3, 4 & 5**
David Blattman and Lynn Scott joined the meeting for **item 6**
Joanna Stevenson joined the meeting for **item 9**

1.	Minutes		
	The minutes of the meeting of 21 May 2013, which had been previously circulated, were approved as an accurate record, subject to minor amendment on items 3 and 4.		
2.	Communications Digest & Team Brief		
	James Gillies joined the meeting and introduced the Communications Digest and Team Brief, which had been previously circulated. Following discussion, Management Team noted the digest, and approved the June Team Brief subject to minor amendment. <i>James Gillies left the meeting</i>		
3.	Annual Report on Bribery and Fraud 2012/13		
	Alex Devlin joined the meeting and introduced the Annual Report on Bribery and Fraud, which had been previously circulated. Following discussion, Management Team approved the Annual Report on Bribery and Fraud 2013.		
4.	Public Services Reform (Scotland) Act – Draft Statements on Exercise of Public Functions		
	Alex Devlin introduced a report the Public Services Reform (Scotland) Act – Draft Statements on Exercise on Public Functions, which had been previously circulated. Following discussion, Management Team approved the statements for publication, subject to minor amendment.		

5.	Whistleblowing Consultation		
	<p>Alex Devlin introduced the Whistleblowing Consultation report, which had been previously circulated.</p> <p>Following discussion, Management Team agreed that Alex would work with Fraser McKinlay to finalise the response for submission.</p> <p style="text-align: center;"><i>Alex Devlin left the meeting</i></p>	AD/ FMcK	June 2013
6.	Business Support Services – Update (Confidential)		
	<p>David Blattman and Lynn Scott joined the meeting.</p> <p>David Blattman introduced the Business Support Services update report, which had been previously circulated.</p> <p>There is a confidential minute on this item as it contains sensitive and personal data.</p> <p style="text-align: center;"><i>David Blattman and Lynn Scott left the meeting</i></p>		
7.	Internal Audit Report – 2012/13		
	<p>There was submitted an Internal Audit Report on the SharePoint audit, which had been previously circulated via email for comment.</p> <p>Following discussion, Management Team noted the assurance levels provided by the internal audit and the responses to the recommendations for improvement.</p>		
8.	European Organisation of Regional Audit Institutions (EURORAI)		
	<p>Diane introduced the invitation from EURORAI to contribute to the working programme. Following discussion it was agreed that Fiona and Fraser would consider the options around a workshop on Community Planning Auditing or other options further.</p>	FK/ FMcK	30.06.13
9.	NHS & FE Quality Surveys		
	<p>Joanna Stevenson joined the meeting.</p> <p>Russell Frith introduced the NHS and FE Quality Survey reports, which had been previously circulated.</p> <p>Following discussion, Management Team welcomed the positive feedback provided by the quality survey on the audits conducted in health bodies and further education.</p>		

	It was agreed that Fiona and Fraser would consider any further follow up with audited bodies on issues raised. <i>Joanna Stevenson left the meeting</i>	FK/ FMcK	October 2013
10.	Accounts Commission – Agenda 20 June 2013		
	Fraser introduced the agenda for the Accounts Commission agenda meeting on 20 June 2013, which had been previously circulated. Management Team noted the agenda.		
11.	Strategic Issues		
11.1	The Scotland Act There was no update.		
11.2	Auditing Community Planning Partnerships Fraser provided an update on the quality assurance of single outcome agreements.		
11.3	Public Audit Arrangements There was no update.		
11.4	Creation of new Business Group Fraser provided a brief update on next steps in creating the new business group.		
12.	Key Items for Management Team		
	Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.		
13.	Key Messages to Colleagues		
	Management Team considered: <ul style="list-style-type: none"> • Public Services Reform (Scotland) Act – Draft Statements on Exercise of Public Finances • Whistleblowing Consultation • NHS & FE Quality Surveys 		
14.	AOB		
	Management Team discussed a request to support an internship placement. It was agreed that interest should be confirmed to Diane by 11 June 2013.	All	11.06.13.

15.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none">• Tuesday, 11 June at 09.15hrs and will be held in the 18GS at Conference Room. <p>Apologies: 11.06.13 CG 18.06.13 FK</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 11 JUNE 2013**

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

Apologies: Caroline Gardner

In attendance: Antony Clark, Assistant Director, Richard Scothorne, Director, Rocket Science and Sally Hammond, Associate Director, Audit Commission, joined the meeting for *item 2*
David Hanlon joined the meeting for *item 3*

1	Minutes		
	Diane advised that the minutes of the meeting of 4 June 2013 were still to be circulated.		
2.	Independent Evaluation of the 3 early CPP Audits		
	<p><i>Richard Scothorne, Sally Hammond and Antony Clark joined the meeting.</i></p> <p>Richard Scothorne, Director, Rocket Science introduced the summary of conclusions and recommendations from the draft Independent Evaluation of the 3 early CPP Audits, which had been previously circulated. Sally Hammond highlighted lessons from the pilot audits on supporting and preparing audit teams for the audit of CPPs.</p> <p>There was a wide-ranging discussion on the work undertaking to deliver the audits, the issues encountered during the audit and the reactions to the first reports. Among the issues discussed were:</p> <ul style="list-style-type: none"> • The significance of the single outcome agreements and their quality to the focus of the audit • The balance between auditing governance processes and outcomes for CPPS in the audits • The quality of the judgments and reporting in the three pilots • The potential to refine the audit methodology • The importance of prioritising areas for audit focus with each CPP • The focus on current and recent trends in audit reports • The impact of data quality on the audit scope • The positive engagement of all those involved in the three pilots • The opportunities to develop further confidence and 		

	<p>consistency in the audit process.</p> <p>Following discussion Management noted the planned consideration by the Accounts Commission on 20 June 2013 and agreed to have a further discussion on next steps following the Accounts Commission's meeting.</p> <p>Diane thanked Richard and Sally for their work to support learning and improvement in auditing CPPs, and thanked Antony, on behalf of Management Team, for his outstanding work leading and delivering this work on behalf of the Auditor General and the Accounts Commission.</p> <p style="text-align: center;"><i>Richard Scothorne, Sally Hammond and Antony Clark left the meeting.</i></p>		
3.	Review of Business Groups Performance 2012/13		
	<p>David Hanlon joined the meeting and outlined the overall corporate messages emerging from each business group's review of performance. Management Team discussed each business group's report in detail and agreed to revisit some of the emerging themes during the budget setting process, including:</p> <ul style="list-style-type: none"> • Preserving the time for learning, development and corporate activities equitably across business groups • Options to manage pressure on travel and subsistence costs. <p style="text-align: center;"><i>David Hanlon left the meeting.</i></p>		
4.	Strategic Issues		
4.1	The Scotland Act There was no update.		
4.2	Community Planning Partnership There was no update.		
4.3	Public Audit Arrangements Diane reported on recent meetings with the Northern Ireland Audit Office, the Wales Audit Office and the National Audit Office.		
4.4	Creation of new Business Group Fraser gave a verbal update of activity since the previous meeting.	FMcK	25.06.13

5.	Key Items for Management Team		
	<p>Management Team discussed the forthcoming items to Management Team meeting schedule, which had been previously circulated.</p> <p>It was agreed that the 25 June meeting would be used to stocktake and reflect on:</p> <ul style="list-style-type: none"> • Creation of the new business group • The streamlining audit project • The expectations of audit project • Corporate projects/programmes • Performance management • Next steps in MT development. 		
6.	Key Messages to Colleagues		
	<p>Management Team considered:</p> <ul style="list-style-type: none"> • Independent Evaluation of the 3 early CPP Audits • Review of Business Groups Performance 2012/13 		
7.	AOB		
	There was no further business.		
8.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 18 June at 09.15hrs and will be held in the 18GS at Conference Room. <p>Apologies: Fiona Kordiak; Lynn Bradley</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 18 JUNE 2013**

Present: Caroline Gardner
Diane McGiffen
Fraser McKinlay
Russell Frith

Apologies: Fiona Kordiak
Lynn Bradley

In attendance: Martin Walker joined the meeting for **item 2**
Alex Devlin joined the meeting for **item 3**

1	Minutes		
	The minutes of the meeting of 11 June 2013, which had been previously circulated, were approved as an accurate record.		
2.	Correspondence		
	<p>Martin Walker joined the meeting.</p> <p>2012-13 Annual Review of Correspondence Martin introduced the 2012/13 Annual Review of Correspondence, which had been previously circulated.</p> <p>Management Team discussed the volume of correspondence on issues of concern about public bodies, which had fallen since last year, and also performance in responding to correspondence which had also declined since the previous year. Management Team discussed the emerging trends and issues from the data, which indicated a growth in the number of concerns raised about complex and/or high profile issues.</p> <p>Management Team noted the report and agreed to consider the action necessary to improve performance under discussion of the review of correspondence.</p> <p>Review of correspondence handling Fraser introduced the review of correspondence handling, which had been previously circulated. He outlined his ambition to use the review to transform Audit Scotland's approach to handling public concerns and to deliver an even more valuable service to the public and elected representatives.</p> <p>Following detailed discussion, it was agreed that Fraser would report back to Management Team in September with proposals to:</p> <ul style="list-style-type: none"> • Respond to the quick wins identified in the review • Develop and resource the longer term changes identified, taking account of VERA decisions on resourcing 	FMcK	Sept 2013

	<ul style="list-style-type: none"> Outline the risk management strategy for handling correspondence issues during the transition. <p style="text-align: center;"><i>Martin Walker left the meeting.</i></p>		
3.	Sending Information Securely		
	<p>Alex Devlin joined the meeting.</p> <p>Alex Devlin joined the meeting and introduced the Sending Information Securely report, which had been previously circulated.</p> <p>Following discussion, Management Team approved the policy subject to further refinement of the Paragraphs 29 and 31 which would be agreed by correspondence.</p> <p style="text-align: center;"><i>Alex Devlin left the meeting.</i></p>		
4.	Strategic Issues		
4.1	<p>The Scotland Act</p> <p>Russell advised that an updated draft of the PAC report on HMRC audit would be circulated over the next week.</p>	RF	25 June 2013
4.2	<p>Community Planning Partnership (CPP)</p> <p>Fraser advised that the Accounts Commission would consider the evaluation report on CPP audits at its meeting on Thursday, and that would be followed by a meeting of the CPP Steering Group.</p>		
4.3	<p>Public Audit Arrangements</p> <p>Diane advised that she would be attending the Wales Audit Office's stakeholder engagement event.</p>		
4.4	<p>Creation of new Business Group</p> <p>Fraser advised that he would be provided a detailed update at next week's meeting.</p>	FMcK	25 June 2013
5.	Key Items for Management Team		
	Management Team noted the updated key items.		
6.	Key Messages to Colleagues		
	<p>Management Team considered:</p> <ul style="list-style-type: none"> Correspondence review Sending Information Securely 		

7.	AOB		
7.1	Local Government Sector Meeting Russell and Fraser provided an update on the Local Government Sector meeting. It was agreed that Russell would prepare an update for MT on the changes to auditing charities and the implications for Audit Scotland.	RF	July 2013
7.2	Audit Partners Meeting Russell advised that he would be arranging the next Audit Partners meeting for August.	RF	August 2013
7.3	Leadership Group Meeting (18 June 2013) Management Team discussed the agenda for the Leadership Group meeting.		
7.4	Temporary Internship Fraser agreed to confirm interest in a temporary internship within his group by the end of the week.	FMcK	21 June 2013
8.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 25 June at 09.15hrs and will be held in the Glasgow Office in the Arran & Bute room <p>Apologies: None</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 25 JUNE 2013**

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

Apologies: None

In attendance: None

1	Minutes		
	<p>The minutes of the meeting of 18 June 2013, which had been previously circulated, were approved as an accurate record.</p> <p>It was noted that the meeting of those involved in regulating and inspecting health bodies would take place on 2 September 2013.</p>		
2.	Building a more flexible workforce		
	<p>A report submitted on Building a more Flexible Workforce was submitted by Fiona Mitchell-Knight and Antony Clark, which had been previously circulated.</p> <p>Following discussion, Management Team welcomed the update on progress in resource planning and also agreed that Antony and Fiona should be invited to consider whether investment in additional resource planning tools would be helpful.</p>	AC/ FMcK	September 2013
3.	Development of the Corporate Performance Management System		
	<p>Lynn introduced the Development of the Corporate Performance Management System report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the work in progress to develop the content and system for performance reporting. It was agreed that development for 2013 should include a greater focus on costing data, developing analysis and insight from the data gathered, developing the performance conversations generated by the reporting, including at business group level and with the wider leadership group, and working to eliminate disconnects between the business group and corporate systems. It was agreed that further work should be undertaken to explore additional KPIs on objective 3.5.</p>	LB	Quarterly progress reporting.

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	<p>Review meeting</p> <p>Management Team concluded its formal meeting, and resumed in a review session to take stock of progress against key corporate projects and consider priorities for the remaining six months of the year.</p> <p>There was detailed discussion of:</p> <ul style="list-style-type: none">- The creation of the new business group- The streamlining audit project- The expectations of audit project- Corporate projects. <p>It was agreed to devote more time discussion of the Expectations of Audit project over the summer, to support a further refinement of the project plan and objectives.</p> <p>It was agreed that the next performance review session on Q1 results would be held offsite, and would include follow up from the development session held with QCG in May.</p>		
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AUDIT SCOTLAND MANAGEMENT TEAM MINUTE OF MEETING HELD ON 23 JULY 2013 IN THE AUDIT SCOTLAND'S OFFICES AT 8 NELSON MANDELA PLACE, GLASGOW

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

Apologies: Caroline Gardner

In attendance: None

1	Minutes		
	<p>The minutes dated 4 & 25 June 2013, which had been previously circulated, were approved as an accurate record.</p> <p>Fiona confirmed that an offer had been made to EURORAI to host a seminar.</p>		
2.	Memorandum of Understanding - Review		
	<p>Lynn introduced the Memorandum of Understanding review report, which had been previously circulated.</p> <p>Following discussion, Management Team:</p> <ul style="list-style-type: none"> • Noted the memoranda currently in place. • Agreed that memoranda should be reviewed on a three –yearly basis as a minimum. • Agreed that Fraser would lead on developing and NAO memorandum of understanding, and Russell would review the agreements in place to support Whole of Government Accounts. • Agreed that ownership of documents would rest with identified posts, rather than business groups. • Agreed that agreements should be produced in a standard format (when Audit Scotland is leading) and stored on the External Engagement site in ishare. • Agreed that Lynn would implement all the agreed actions other than the NAO agreements. 	<p>FMcK/ RF</p> <p>LB</p>	<p>Update October 2013</p> <p>August 2013</p>
3.	Bring your own device to work (BYOD)		
	<p>Lynn introduced the BYOD report, which had been previously circulated.</p> <p>Following discussion, Management Team welcomed the proposals to enable colleagues to use their own devices to access Audit Scotland email accounts through their personal mobile phones or devices.</p>		

	<p>Following discussion, Management Team</p> <ul style="list-style-type: none"> approved the main elements of the BYOD policy as set out in the report Agreed to launch the scheme following approval of a revised information security policy and BYOD guidance. <p>MT confirmed that the introduction of BYOD was designed to offer colleagues flexibility and convenience, and would not be a factor in considering corporate investment in technology.</p>	LB	September 2013
4.	Performance Management System		
	<p>Lynn introduced the Performance Management System report, which had been previously circulated.</p> <p>Following discussion, Management Team agreed that a new performance management system should be purchased during 2013/14 if this can be achieved within the existing capital budget. It was agreed that Lynn would revisit the requirements of the corporate procurement guidance and set out a process for procurement in line with that.</p>	LB	Immediate
5.	Knowledge Information & Technology Governance Group		
	<p>Lynn introduced the Knowledge Information & Technology Governance Group minutes dated 22 May 2013, which had been previously circulated.</p> <p>Following discussion, Management Team noted the minutes and key issues discussed by the group.</p>		
6.	Strategic Issues		
6.1	<p>The Scotland Act</p> <p>Russell reported that a formal response was sent at the end of June to the PAC's report on an Interim Framework for auditing the Scottish rate of income tax.</p>		
6.2	<p>Community Planning Partnership</p> <p>There was no update.</p>		
6.3	<p>Public Audit Arrangements</p> <p>There was no update.</p>		
6.4	<p>Creation of new business group</p> <p>There was no update.</p>		
7.	Key items for Management Team		
	<p>Management Team discussed the key items for future Management Team meetings. Diane noted that the future items list still has omissions in it and encouraged Management Team</p>	All	Immediate and ongoing

	to provide further information to Caroline Cockburn.		
8.	Key messages to colleagues		
	<p>The key messages to colleagues are:</p> <ul style="list-style-type: none"> • Memorandum of Understanding – Review • Bring your own device to work 		
9.	AOB		
	Lynn provided an update on ISG.		
10.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 6 August at 09.15hrs and will be held in 18GS, Conference Room <p>Apologies: 06.08.13 CG</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 6 AUGUST 2013
 AT AUDIT SCOTLAND'S OFFICES, 18 GEORGE STREET, EDINBURGH**

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

Apologies: Caroline Gardner

In attendance: James Gillies joined the meeting for *item 2*
 Allan Davie joined the meeting for *items 3, 4 and 5*

1	Minutes		
	The minutes dated 23 July 2013, which had been previously circulated, were approved as an accurate record.		
2.	Communications Digest and Team Brief – August Preview		
	James Gillies joined the meeting and introduced the Communications Digest and Team Brief, which had been previously circulated.		
	Fraser agreed to provide more information on the Infrastructure and Capital Investment Committee's session.	FMcK	August 2013
	James tabled an updated publications schedule and Fraser provided an update on programme management developments that would be discussed with Caroline on her return.		
	James agreed to work with Caroline to create a knowledge café event for colleagues around Caroline's speech to the Accounting Professional and Ethical Standards Board.	JG	September 2013
	Following discussion, Management Team noted the Communications Digest and approved the Team Brief.		
	<i>James Gillies left the meeting</i>		
3.	Revised Information Security Policy		
	Allan Davie joined the meeting and introduced the Revised Information Security Policy, which had been previously circulated.		
	Following discussion, Management Team approved the policy for recommendation to the Board at its next meeting. It was agreed that Lynn would confirm the proposed start date of the new policy in line with the roll out of bring your own device (BYOD) in the paper to be presented to the Board.	LB	August 2013

4.	Application Developer Job Evaluation		
	<p>Allan Davie introduced the Application Developer Job Evaluation report, which had been previously circulated.</p> <p>Management Team noted the changes that had been made to the role since the post was established, particularly relating to the development of the audit intelligence function and remit which had resulted in greater complexity of database systems and significantly higher expectations of the post. It was recognised that the original job description had introduced a new post to Audit Scotland.</p> <p>Following discussion, Management Team approved the re-evaluation of the post from grade D to grade E.</p>		
5.	Knowledge Information & Technology Governance Group		
	<p>Lynn introduced the Knowledge Information & Technology Governance Group minutes dated 27 June and 25 July 2013, which had been previously circulated.</p> <p>Following discussion, Management Team noted both sets of minutes.</p> <p>Lynn stated that the covering report was out of date and provided a verbal update on the mobile phone replacement project. Lynn reported that, following updated information from suppliers, and discussion with the KITTG group, 170 mobile phones had been purchased to ensure supply of the preferred model. Lynn reported that the cost was £35,360 including VAT, against the budget provision of £40,000. Management Team explored how value for money had been secured and Lynn and Alan outlined the procurement arrangements and the use of government procurement frameworks. Management Team welcomed the opportunity for greater network flexibility for those working in areas where some networks are less effective.</p> <p>It was agreed that Management Team would consider further the guidance on transferring records to the National Archives of Scotland, and direct any inquiries or queries to Alex Devlin over the next two weeks.</p> <p>Management Team also agreed to review the ISMS 4001 Information Security Management Policy to consider whether anything in it needs elevated from operational to strategic consideration in the Information Security Policy.</p> <p>Lynn agreed to cross-refer to the ISMS 4001 Information Security Management Policy in the Information Security Policy.</p> <p>Management Team noted the update on data losses.</p>	<p>All</p> <p>All</p> <p>LB</p>	<p>August 2013</p> <p>August 2013</p> <p>August 2013</p>

	<i>Allan Davie left the meeting</i>		
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6.	Competition Commission Update		
	<p>Russell introduced the Competition Commission Update report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the update and that a further report would be prepared in October when the provisional decisions of the Competition Commission are confirmed.</p>	RF	October 2013
7.	Annual Audit Landscape		
	<p>Russell introduced the Annual Audit Landscape report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the update and that there were no planned changes in auditing standards that would impact on the work of auditors over the 2014/15 budget period. Russell confirmed that the scope of audit requirements would remain the same, although the balance of work within those requirements might alter.</p> <p>Management Team noted the report and the information provided on potential workload changes in preparing the 2014/15 budget.</p>		
8.	The Funding of Community Planning Partnership (CPP) Audits		
	<p>Russell and Fraser introduced the Funding of Community Planning Partnership (CPP) Audits report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the options for funding CPP audit and the implications on other work programmes if the programme is to be delivered within existing resources. It was noted that the proposals will be discussed with the CPP steering group in August.</p>		
9.	Accounts Commission – Agenda dated 22.08.13		
	<p>Fraser introduced the Accounts Commission’s agenda, dated 22 August 2013, which had been previously circulated.</p> <p>Following discussion, Management Team noted the agenda.</p>		
10.	Strategic Issues		
10.1	The Scotland Act There was no update.		
10.2	Community Planning Partnership There was no update.		

10.3	Public Audit Arrangements There was no update.		
10.4	Creation of new business group There was no update.		
11.	Key items for Management Team		
	Management Team discussed the key items for future Management Team meetings.	All	Immediate and ongoing
12.	Key messages to colleagues		
	The key messages to colleagues are: <ul style="list-style-type: none"> • Information security policy • Initial discussions about budget issues, including the audit landscape and funding for CPP audits. 		
13.	AOB		
	There was no further business.		
14.	Date of next meeting		
	The next Management Team meeting will be held on: <ul style="list-style-type: none"> • Tuesday, 13 August at 09.15hrs and will be held in the Conference Room at 18GS. Apologies: 13.08.13 LB 20.08.13 FK <i>Please give your apologies to Caroline Cockburn (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 13 AUGUST 2013
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

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

Apologies: Lynn Bradley

In attendance: David Hanlon joined the meeting for **item 2**
 Fiona Mitchell-Knight and David Blattman joined the meeting for **item 3**
 Claire Sweeney joined the meeting for **item 5**

1.	Minutes		
	<p>The minutes dated 6 August 2013, which had been previously circulated, were approved as an accurate record.</p> <p>Matters arising from the minutes:</p> <p>Item 2: Communications Digest Fraser reported back on the plans for the Infrastructure and Capital Investment Committee's session's plans to invite the AGS to give evidence on the Scotland's Key Transport Infrastructure Projects report which the Public Audit Committee will consider in early September.</p> <p>Item 5: Knowledge Information and Technology Governance Group. Diane reported that Lynn would represent the minutes of the KITGG group and an update on mobile phone costings and numbers to correct inaccuracies.</p>		
2.	2014/15 Budget		
	<p>David Hanlon joined the meeting and introduced the draft 2014/15 budget, which had been previously circulated.</p> <p>David outlined the discussions that had taken place with budget holders and explained the provisional assumptions in the budget.</p> <p>Following discussion, Management Team agreed that David should revise the draft budget and attend Management Team next week to provide a final update in advance of the discussion at the Board in August.</p> <p style="text-align: center;">David Hanlon left the meeting</p>	DH	20.08.13

3.	Expanding the Professional Trainee Scheme		
	<p>Fiona Mitchell-Knight and David Blattman joined the meeting and introduced the Expanding the Professional Trainee Scheme report, which had been previously circulated.</p> <p>Following discussion, Management Team agreed to the recommendation in the report to take no further action on school leaver training schemes, pending the outcome of pilot schemes involving school leaver training schemes at some other organisations. It was agreed that David should look for opportunities to publicise and share further within the business the options already available to offer work experience to school leavers.</p> <p><i>Fiona Mitchell-Knight and David Blattman left the meeting</i></p>	DB	Ongoing
4.	Expectations of Audit		
	<p>Carol Calder joined the meeting.</p> <p>Russell introduced the Expectations of Audit report, which had been previously circulated.</p> <p>Following discussion, Management Team suggested some revisions to the tender documentation and agreed to provide further drafting comments direct to Carol and to approve the tender for issue.</p> <p><i>Carol Calder left the meeting.</i></p>		
5.	Draft Response to Local Government and Regeneration Committee's – Call for written evidence on the implications of two new bills.		
	<p>Claire Sweeney joined the meeting.</p> <p>Claire Sweeney joined the meeting and introduced the Draft Response to Local Government and Regeneration Committee report, which had been previously circulated.</p> <p>Following discussion, Management Team approved the submission and thanked Claire for her work.</p> <p><i>Claire Sweeney left the meeting</i></p>		
6.	Finance Committee call for evidence on an independent Scottish fiscal body		
	Russell introduced the Finance Committee's call for evidence report which had been previously circulated.		

	Following discussion, Management Team agreed the principles for a response and that Russell should prepare a draft to be shared with the Board.	RF	August 2013
7.	Revision of 1985 Local Authority Accounts Regulations		
	Russell introduced the Revision of 1985 Local Authority Accounts Regulations report, which had been previously circulated. Following discussion it was agreed that Russell would meet with Fraser to discuss the implications for the Controller of Audit function, but that the report should proceed to the August Accounts Commission meeting.	RF/FK	August 2013
8.	Strategic Issues		
8.1	The Scotland Act Russell reported that a formal response was sent at the end of June to the PAC's report on an Interim Framework for auditing the Scottish rate of income tax.		
8.2	Community Planning Partnership There was no update.		
8.3	Public Audit Arrangements There was no update.		
8.4	Creation of new business group There was no update.		
9.	Key items for Management Team		
	Management Team discussed the key items for future Management Team meetings.	All	Immediate and ongoing
10.	Key messages to colleagues		
	The key messages to colleagues are: <ul style="list-style-type: none"> • 2014/15 Budget • Expectations of Audit • Consultation responses. 		
11.	AOB		
	There was no further business.		

12.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 20 August at 09.00hrs and will be held in the Bonnar Room at Pollock Halls. <p>Apologies: 20.08.13 FK</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 20 AUGUST 2013 AT 09.00HRS HELD IN
 THE UNIVERSITY OF EDINBURGH, POLLOCK HALLS, 18 HOLYROOD
 PARK ROAD, EDINBURGH**

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

Apologies: Fiona Kordiak

In attendance: David Hanlon joined the meeting for *items 2, 3, 4 and 5*

1	Minutes		
	Diane apologised that the minutes of 13 August 2013 had not been circulated prior to the meeting and explained that they would be circulated with the minutes for this meeting.		
2.	2014/15 Budget		
	<p>David Hanlon joined the meeting and introduced the draft 2014/15 budget for discussion.</p> <p>David introduced his property update, which had been previously circulated and highlighted three main options for scheduling relocation in Edinburgh.</p> <p>Following detailed discussion, Management Team agreed to recommend to the Board that Option 2 be used as the basis for budget planning assumptions. Option 2 includes no additional costs in the 2014/15 budget and requires options to be developed for an interim period at the expiry of the lease at 110 George Street in January 2015.</p> <p>Management Team reviewed the budget submissions from Audit Services, Performance Audit/Best Value, Corporate Services, and Business Support Services which had been previously circulated. Russell tabled a report on Audit Strategy.</p> <p>Following discussion, it was agreed that David would prepare a draft budget report for the Board, including options on fee levels.</p>	DH	22.08.13

3.	EYF 2013/14		
	<p>David Hanlon introduced the EYF 2013/14 report, which had been previously circulated.</p> <p>Following discussion, Management Team seek Board approval for the recommendations in the report to:</p> <ul style="list-style-type: none"> • Request £1,045K for the 2013/14 Autumn Budget Revision to meet additional pension charges in the context of the £8,651k benefits to the Scottish Consolidation Fund from previous favourable pension adjustments. • Request £160k through EYF to meet the VAT liability for which had been recognised in the accounts. 		
4.	Financial Performance Results – 3 months to June 2013 (Q1)		
	<p>David Hanlon introduced the Financial Performance Results for quarter one report, which had been previously circulated.</p> <p>Following discussion, Management Team thanked David for the report, and for his work on the budget.</p> <p style="text-align: center;"><i>David Hanlon left the meeting</i></p>		
5.	Corporate Performance Report – Quarter 1		
	<p>Lynn Bradley introduced the Corporate Performance quarter one report, which had been previously circulated.</p> <p>Following discussion, Management Team noted:</p> <ul style="list-style-type: none"> • Appendix 1 was incorrect and would be revised: • That two objectives (2.1 and 2.2) had been reclassified as amber, from green, to reflect increased expectations in these areas and further work required. <p>Management Team discussed data collection issues and it was agreed that Lynn would meet with each business group's management team to resolve outstanding issues and report back in September how these would be resolved.</p> <p>Lynn agreed to revise the report for the Board to take account of comments received, to create clearer performance headlines to reflect the discussion and to remove data of limited value.</p>	LB/FK /FMK	Sept 13
6.	2014 Proposed meeting dates		
	This item was deferred.		

7.	Staff Engagement		
	<p>Management Team discussed opportunities for greater involvement and engagement in routine team and other meetings across the business.</p> <p>Diane tabled a corporate meeting planner and it was agreed that:</p> <ul style="list-style-type: none"> • Directors would be responsible for seeking attendance at meetings from other colleagues. • Diane would co-ordinate this. <p>Diane provided a verbal update on initial plans for Re: Connect and MT noted that more detailed proposals would follow in September and that a key focus of the events would be the involvement of colleagues in the expectations of audit project.</p>	All DMcG	Immediate/ Ongoing Immediate
8.	Follow-up on QCG		
	Management Team discussed progress from the development event held in May with QCG.		
9.	AOB		
	There was no further business.		
10.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 27 August at 09.00hrs and will be held in the Conference Room at 18GS. <p>Apologies: 27.08.13 FK</p> <p><i>Please give your apologies to Caroline Cockburn (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 27 AUGUST 2013
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

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

Apologies: Fiona Kordiak

In attendance: David Blattman and Cindy Cunningham joined the meeting for *item 2*
 Alex Devlin joined the meeting for *items 3, 4, 5, 6 & 7*

1	Minutes		
	<p>The minutes dated 13 and 20 August 2013, which had been previously circulated, were approved as an accurate record, subject to minor amendment.</p> <p>Matters arising from the minutes - 13 August 2013</p> <p>Item 5. Draft Response to Local Government and Regeneration Committee Fraser reported on discussions with the Accounts Commission on the proposed response and agreed to circulate a final draft for information once those comments had been incorporated.</p> <p>Matters arising from the minutes - 20 August 2013</p> <p>Item 5. Corporate Performance Report Quarter 1 It was agreed that MT would discuss the Corporate Performance Report at its next meeting as there had not been sufficient time on 20 August to discuss the report in detail, beyond the focus on the data quality and changes to objectives 2.1 and 2.2.</p>	<p>FMK</p> <p>All</p>	<p>Sept 13</p> <p>03.09.13</p>
2.	PAD Review		
	<p>David Blattman and Cindy Cunningham joined the meeting and introduced the PAD Review report, which had been previously circulated.</p> <p>Following discussion, Management Team highlighted areas for consideration in the proposed review, including the moderation process and benchmarking, invited David to consider communication about the review and agreed to consider proposals for improvement in November.</p> <p><i>David Blattman and Cindy Cunningham left the meeting</i></p>	DB	Nov 13
3.	Internal Audit Report		
	<p>Alex Devlin joined the meeting and introduced the Internal Audit Report on Governance - Independence, which had been previously circulated.</p> <p>Following discussion, Management Team noted the report, the</p>		

	assurance provided and the proposed actions.		
4.	Internal Audit Recommendations – Progress Report		
	<p>Alex Devlin introduced the Internal Audit Recommendations Progress Report, which had been previously circulated.</p> <p>Following discussion, Management Team welcomed the progress in completing internal audit recommendations and noted the current position as detailed in the report.</p>		
5.	Internal Audit Procurement		
	<p>Alex Devlin introduced the Internal Audit Procurement report, which had been previously circulated.</p> <p>Management Team discussed the options for internal audit services, the preferred timing of appointments in relation to the appointment by the SCPA of external auditors and the scope for further internally focused efficiency and best value reviews.</p> <p>It was agreed that Diane would discuss the options with the Chair of the Audit Committee in advance of the next audit committee meeting.</p>	DMG	Sept 13
6.	Members’ Code of Conduct – Annual Review		
	<p>Alex Devlin introduced the Members’ Code of Conduct – Annual Review, which had been previously circulated.</p> <p>Following discussion, Management Team agreed to recommend the revised code to the Board at its next meeting.</p>	AD	Sept 13
7.	Annual Review of Information Governance Policies		
	<p>Alex Devlin introduced the Annual Review of three of Audit Scotland’s Governance Policies all of which had been previously circulated.</p> <ul style="list-style-type: none"> • Freedom of Information • Data Protection • Records Management <p>Following discussion, Management Team agreed to recommend the revised policies to the Board at its next meeting.</p> <p style="text-align: center;"><i>Alex Devlin left the meeting</i></p>	AD	Sept 13
8.	2014 Proposed meeting dates for Management Team and the Leadership Group		
	<p>Diane introduced the 2014 proposed meeting dates report, which had been previously circulated.</p> <p>Following discussion, Management Team approved the dates and to pilot substituting some leadership group meetings for management team meetings.</p>		

9.	Strategic Issues		
9.1	<p>The Scotland Act Russell provided an update on the potential implications of the digital by default policy on audit arrangements.</p> <p>It was agreed that Russell would prepare a leadership group discussion on the constitutional change and audit.</p>	RF	Sept 13
9.2	<p>Community Planning Partnership Fraser advised that the CPP steering group would meet on 28 August 2013.</p>		
9.3	<p>Public Audit Arrangements Russell reported back on a recent meeting with Assistant Auditors General from the other UK audit agencies.</p>		
9.4	<p>Creation of new business group There was no update.</p>		
10.	Key items for Management Team		
	Management Team discussed the key items for future Management Team meetings.	All	Immediate and ongoing
11.	Key messages to colleagues		
	<p>The key messages to colleagues are:</p> <ul style="list-style-type: none"> • Review seeking improvements to PAD • Revised governance policies • Internal audit report on governance – independence. 		
12.	AOB		
12.1	Fraser reported back on recent meetings with officials in various organisations.		
12.2	Russell reported back on the Serious Organised Crime Conference he had attended.		
13.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 3 September at 09.00hrs and will be held in the Conference Room at 18GS. <p>Apologies: 03.03.13 FK</p> <p><i>Please give your apologies to Joy Webber x1606</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 3 SEPTEMBER 2013
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

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

Apologies: Fiona Kordiak

In attendance: David Hanlon joined the meeting for *item 3*

1.	Minutes		
	The minutes dated 27 August 2013, which had been previously circulated, were approved as an accurate record, subject to minor amendment.		
2.	Communications Digest and Team Brief – September Preview		
	Diane introduced the Communications Digest and Team Brief September preview report, which had been previously circulated. Following discussion, Management Team noted the report.		
3.	August Board meeting feedback		
	David Hanlon joined the meeting. Diane updated Management Team on the recent Board meeting which took place in the new Glasgow office.		
4.	2014/15 Budget		
	David Hanlon introduced the 2014/15 Budget, which had been previously circulated. Following discussion, Management Team agreed to consider further the options to freeze fee levels and it was agreed that Diane, Russell and David would discuss this further with Caroline later in the day to determine the final proposal on fees, within the parameters discussed. MT welcomed the papers provided by David and the wide-ranging discussion on options. <i>David Hanlon left the meeting.</i>	RF/DH/ DM	3 Sept 13

5.	Re-Grading of Technical Adviser (Local Government) Post (Confidential Report)		
	<p>Russell introduced the Re-grading of Technical Adviser (LG) post report, which had been previously circulated.</p> <p>There is a confidential minute taken for this item as it contains personal and sensitive data.</p>		
6.	Corporate Performance – Quarter 1 (Follow-up)		
	<p>Ian Metcalfe and Brian Howarth joined the meeting.</p> <p>Lynn introduced the updated Corporate Performance, quarter one report, which had been previously circulated.</p> <p>Diane summarised the discussion that had taken place in August on the performance report and the actions agreed for Lynn, Fiona and Fraser to meet and report back on a resolution to the data quality issues by the end of September.</p> <p>Lynn introduced a discussion on objectives 3.5 and 3.6 and outlined the additional measures that had been introduced. Following detailed discussion, it was agreed that Lynn would lead further work to identify how data from existing and planned activities involving colleagues could be used to inform this objective, before considering additional survey work. It was also agreed that greater links could be made with the programme of personal development and growth initiatives. It was agreed that at the next review of KPQs, the question on career paths would be expanded to encompass experience across the business as well as formal career paths, recognising the structural change that the creation of PABV makes to the business.</p>	LB/FK/ FMK	September 2013
7.	Corporate Risk Register		
	<p>Lynn introduced the Corporate Risk Register, which had been previously circulated.</p> <p>Following discussion, Management Team agreed revised dates and actions across a range of items on the risk register, including additions to further actions/monitoring arrangements.</p> <p>MT discussed the implications of the departure of the IT manager and the interim arrangements in place pending recruitment. Lynn outlined the actions she had taken with the team and the mitigations in place for the loss of the manager's experience. MT discussed the structure and responsibilities of the team and the extent of shared knowledge across key business systems. Following discussion, it was agreed that at present, there were no additional risks flowing from the departure of the IT manager, but that the discussion would be reflected in the covering report to the Audit Committee, and the issue would be kept under review at the quarterly consideration of the risk register.</p> <p>Brian outlined the work that he planned to review the integration of business group and corporate risk registers and it was agreed that he would report back by the end of December 2013.</p>	LB BH	October 2013 December 2013

	<i>Ian Metcalfe and Brian Howarth left the meeting.</i>		
8.	Strategic Issues		
8.1	The Scotland Act There was no update.		
8.2	Community Planning Partnership There was no update.		
8.3	Public Audit Arrangements There was no update.		
8.4	Creation of new business group There was no update.		
9.	Key items for Management Team		
	Management Team discussed the key items for future Management Team meetings. Caroline stressed the importance of MT members following up on firm timescales for MT items.	All	Immediate and ongoing
10.	Leadership Group and Board Agendas		
	Diane introduced the draft leadership group and Board agendas. Following discussion, MT agreed to the draft proposals for discussion with the Board and the Leadership group.	DM	September 2013
11.	Key messages to colleagues		
	The key messages to colleagues are: <ul style="list-style-type: none"> • 2014/15 Budget • Discussion on performance • Discussion on the risk register. 		
12.	AOB		
12.1	Francis Inquiry Recommendation Caroline and Fraser provided an update on the recent meeting with the healthcare inspectorates and other regulatory bodies to discuss the Francis Inquiry recommendations.		
13.	Date of next meeting		
	The next Management Team meeting will be held on: <ul style="list-style-type: none"> • Tuesday, 10 September at 09.00hrs and will be held in the Conference Room at 18GS. <p>Apologies: None</p> <p><i>Please give your apologies to Joy Webber (x1606)</i></p>		

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**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 10 SEPTEMBER 2013
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

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

Apologies:

In attendance: Angela Cullen joined the meeting for *item 4*

1.	Minutes		
	The minutes dated 27 August 2013, which had been previously circulated, were approved as an accurate record.		
2.	Fit & Proper Forms		
	Russell Frith introduced the Fit & Proper Forms report, which was previously circulated.		
	Following discussion, Management Team approved the fit and proper form to be implemented for all staff across all business groups effective from November, subject to final consideration by Russell on the applicability of some aspects of sections 9 – 24 to Corporate Services staff, and to clarification of the use of not applicable.	RF	October 2013
	It was also agreed that Russell would create a role definition and arrange a briefing session for compliance partners.	RF	October 2013
	It was agreed that the initiative should be rolled out in advance of Re:connect, so that there is the opportunity to consider the context and rationale for it at that event.	RF	October 2013
3.	Audit Firms – Agenda – 25 September 2013		
	Russell Frith introduced the proposed Agenda for the meeting with Audit Firms on 25 September 2013.		
	Following discussion, Management Team noted that Russell would be absent for the event, but agreed to proceed with it. It was agreed that Fiona would lead the discussion on audit and constitutional change and that Fraser would lead on the discussion of regulatory failures.	FK/ FMK	October 2013
4.	Performance Audit Programme 2014/15		
	Angela Cullen joined the meeting.		
	Angela Cullen joined the meeting and introduced the report on the proposed Performance Audit Programme for 2014/15, which had been previously circulated. Angela and Fraser outlined the consultative process to date on the programme and the range of strategic issues considered in developing the	AC/ FMK	

	<p>programme. There was a discussion about the strategic context for the programme and whether that could be reflected in the supporting report and a discussion about planning for impact throughout the programme.</p> <p>Following discussion, Management Team noted the proposals and welcomed the progress made in developing them, and noted the plans to continue to develop the approach to the programme through the new business group.</p> <p style="text-align: center;"><i>Angela Cullen left the meeting.</i></p>		
5.	Accounts Commission Committee Agenda – 26 September 2013		
	<p>Fraser McKinlay introduced the Accounts Commission Committee Agenda for the meeting on 26 September 2013.</p> <p>Following discussion, Management Team noted the agenda.</p>		
6.	Strategic Issues		
	<p>It was agreed that Community Planning Partnerships and the creation of the new business group would be dropped as weekly items, but should be reported on to Management Team as required.</p> <p>Diane advised MT that she was attending a meeting with those leading corporate services across the UK and Irish audit agencies in Belfast on 20 September.</p>		
7.	Key items for Management Team		
	Management Team discussed the key items for future Management Team meetings.	All	Immediate and ongoing
8.	Key messages to colleagues		
	<p>The key messages to colleagues are:</p> <ul style="list-style-type: none"> • The development of fit and proper forms for all staff. • The development of the new performance audit programme. 		
9.	AOB		
	There was no further business.		
10.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 24 September at 09.15hrs and will be held in the Conference Room at 18GS. <p>Apologies: None <i>Please give your apologies to Joy Webber (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 24 SEPTEMBER 2013
IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

Present: Diane McGiffen
Fraser McKinlay
Lynn Bradley
Fiona Kordiak

Apologies: Russell Frith
Caroline Gardner

In attendance: David Blattman joined the meeting for *item 4*
Alex Devlin joined the meeting for *item 5*

1.	Minutes		
	The minutes dated 10 September 2013, which had been previously circulated, were approved as an accurate record.		
2.	Best Companies Survey 2013-14		
	<p>Diane McGiffen introduced the report on the Best Companies staff survey proposals, which had been previously circulated.</p> <p>Following discussion, Management Team noted the timescales for the survey.</p> <p>It was agreed to consider further how to share the results with colleagues to enable MT to be more involved in discussing the corporate messages with colleagues, and shorten the period during which results are being fed back.</p> <p>It was agreed that further discussion would also take place on the MC3 tool.</p>	DM	November 2013
3.	Business Planning and Priorities		
	<p>Lynn Bradley introduced the Business Planning and Priorities Report, which had been previously circulated.</p> <p>Following discussion MT agreed to provide draft business plans for approval to MT in November and that the business plans should be succinct and focused on key priorities and projects for 2014.</p> <p>MT noted the links between the timescales for the expectations of audit project and the refresh of the three-year corporate plan. It was agreed that further work on the timetable for the corporate plan, including consultation with the Board and the Accounts Commission, would be undertaken, and a revised plan would be circulated and agreed.</p> <p>It was agreed to update the Board on the plans at its next meeting.</p>	<p>All</p> <p>LB/RF</p> <p>LB</p>	<p>November 2013</p> <p>November 2013</p> <p>October 2013</p>

4.	Re:connect 2013		
	<p>David Blattman joined the meeting.</p> <p>David Blattman introduced the proposed outline for the Re:connect series of staff meetings in October and November, which has been previously circulated.</p> <p>Following detailed discussion, MT noted the proposals under development and agreed to consider a further update in October.</p> <p style="text-align: center;"><i>David Blattman left the meeting.</i></p>	DB	October 2013
5.	Data Incident/Loss		
	<p>Alex Devlin joined the meeting.</p> <p>Alex Devlin introduced the Data Incident/Loss Report, which had previously been circulated.</p> <p>MT reviewed the lessons learned from the incident and noted the additional actions underway since the data incident.</p> <p>Alex also verbally updated MT on a further incident.</p> <p>MT noted the updates and the actions taken.</p> <p>It was agreed that data loss reporting would follow a quarterly reporting format in advance of Audit Committee meetings, unless an incident was of significance and needed to be brought to MT attention before the next quarterly report.</p> <p style="text-align: center;"><i>Alex Devlin left the meeting.</i></p>		
6.	Strategic Issues		
	Diane provided an update from UK Audit Bodies meeting on 20 September 2013 and invited MT to provide feedback on the Public Audit Forum and leading indicators of service failure during October.	All	October 2013
7.	Key items for Management Team		
	<p>Management Team discussed the key items for future Management Team meetings.</p> <p>It was agreed that Fiona and Fraser would consider with their Assistant Directors the timing and format for discussions of sector updates.</p>	All FK/FMK	Immediate and ongoing
8.	Key messages to colleagues		
	<p>The key messages to colleagues are:</p> <ul style="list-style-type: none"> • MT discussed the preparations for Re:connect and recent data loss/incidents. 		

9.	AOB		
	MT discussed the agenda for the Sector meeting on 1 October 2013.		
10.	Date of next meeting		
	<p>A special Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 1 October at 09.05hrs and will be held at The Teachers Union, The Mews, 35 Young Street North Lane, Edinburgh. <p>Apologies: None</p> <p><i>Please give your apologies to Joy Webber (x1606)</i></p>		

DRAFT

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 8 OCTOBER 2013
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

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

Apologies:

In attendance: Steve Murray joined the meeting for **item 3**
 Alex Devlin joined the meeting for **items 4, 5 and 6**
 Martin Walker joined the meeting for **item 8**

1.	Minutes		
	The minutes dated 24 September 2013, which had been previously circulated, were approved as an accurate record.		
2.	Overview of the IT Strategy		
	<p>Lynn Bradley introduced the report on the Overview of the IT Strategy, which had been previously circulated, and invited Management Team to approve the recommendations made.</p> <p>Following discussion, Management Team agreed</p> <ul style="list-style-type: none"> • That an overview of progress against the IT Strategy should be included in Management Team's quarterly performance discussions (starting with the Q2 discussion in November 2013) • That the KITGG minutes should no longer automatically be presented to MT • That the KITGG minutes should be included on the agendas of business groups' senior team meetings. 		
3.	Procurement		
	<p>Steve Murray joined the meeting.</p> <p>Steve Murray introduced the Procurement proposals, which had been previously circulated and invited Management Team to approve the adoption of the Procurement strategy and policy.</p> <p>Following discussion, Management Team noted the progress that had been made since the procurement capability assessment and</p> <ul style="list-style-type: none"> • Agreed to recommend the revised procurement strategy and issuing of delegated signatory letters to the Board • Agreed to recommend the change to the wording of the Scheme of Delegation to the Board • Noted the contents of the Procurement Handbook and that <ul style="list-style-type: none"> ◦ it would be a working document, subject to revision. • Agreed that the Chief Operating Officer should be 	<p>DM</p> <p>DM</p> <p>DM</p>	<p>November 2013</p> <p>November 2013</p> <p>Immediate</p>

	<p>designated Head of Procurement to comply with the procurement capability assessment recommendation</p> <ul style="list-style-type: none"> • Noted the proposals for a procurement shared service • Agreed that Russell would draft a framework document to use in discussing shared services with bodies who are part of the public audit arrangements • Agreed to review the arrangements in 12 months. <p style="text-align: center;">Steve Murray left the meeting.</p>	RF	Nov 2013
		DM	Oct 2014
4.	Business Continuity Plan		
	<p>Alex Devlin joined the meeting.</p> <p>Alex Devlin introduced the revised Business Continuity Plan, which had been previously circulated.</p> <p>Management Team discussed the revised plan in detail and considered the lessons learned from the disruption to business caused by power failures in Edinburgh earlier in 2013.</p> <p>The Chief Operating Officer outlined plans to arrange for a more detailed testing of the plan early in 2013, which would support a further review of roles and responsibilities prior to office relocation in Edinburgh.</p> <p>Following discussion, Management Team:</p> <ul style="list-style-type: none"> • Noted the review of the business continuity arrangements • Agreed to recommend the revised policy and strategy to the Board at its next meeting, subject to minor amendment. • Approved the use of tablet devices to support disaster management roles • Defer any further changes until the proposed simulation exercise in early 2014. 	AD	Nov 2013
		MT	Spring 2014
5.	Internal Audit 2013/14		
	<p>Alex Devlin introduced the report on Internal Audit 2013/13, which had previously been circulated and which included completed internal audit reports on Cash and Banking and the National Fraud Initiative.</p> <p>Management Team considered the reports and the management responses, and noted that both audits reported substantial assurance and would be presented to the Audit Committee at its next meeting.</p>		
6.	Records Management Update		
	<p>Alex Devlin introduced the Records Management Update, which had previously been circulated.</p> <p>Management Team reviewed the report and welcomed the progress made by Alex in developing the Records Management Plan.</p> <p>Following discussion, Management Team agreed to recommend the Records Management Plan for approval to the</p>		

	Board.		
7.	Information Governance and Risk Management: Audit Committee Mid Year Update		
	<p>Lynn Bradley introduced the Information Governance and Risk Management: Audit Committee Mid Year Update, which had previously been circulated.</p> <p>Management Team discussed the update report and:</p> <ul style="list-style-type: none"> noted the changes in the legislative environment that would further raise the profile and importance of information governance noted the progress made since the previous report the plans and priorities for 2013/14. <p style="text-align: center;"><i>Alex Devlin left the meeting.</i></p>		
8.	Knowledge Management Mid Year Report for the Board		
	<p>Martin Walker joined the meeting.</p> <p>Martin Walker introduced the Knowledge Management Mid Year Report for the Board, which had previously been circulated.</p> <p>Management Team reviewed the report, and following detailed discussion on progress, approved it for circulation to the Board, subject to minor amendment.</p> <p style="text-align: center;"><i>Martin Walker left the meeting.</i></p>	MW	Oct 2013
9.	Corporate Risk Register		
	<p>Lynn Bradley introduced the Corporate Risk Register, which had previously been circulated.</p> <p>Management Team reviewed the report and considered whether any risk issues had changed since the register was last considered on 3 September 2013.</p> <p>Following discussion, it was agreed that the risk register should be presented to the Audit Committee at its meeting in October 2012.</p>	LB	Oct 2013
10.	Measuring/Strengthening Impact		
	<p>Lynn Bradley introduced the report on Measuring/Strengthening Impact, which had previously been circulated.</p> <p>Management Team discussed the report in detail and made suggested additions/amendments to the report on strategic context and why measuring impact matters, on joint resource planning, shared learning events and next steps.</p> <p>Lynn welcomed the discussion and agreed to update the report for the Board.</p>	LB	Oct 2013

11.	Improving Performance Reporting		
	<p>Lynn Bradley introduced the paper on Improving Performance Reporting, which had previously been circulated.</p> <p>Following discussion about financial monitoring and costing, it was agreed that Lynn, Fiona, Fraser and Russell should meet to agree a consistent approach that would support better monitoring of costs and delivery under corporate objective 2.1.</p>	LB/FK/ FM/RF	Oct 2013
12.	Update on Phones Project		
	<p>Lynn Bradley introduced the update on Phones Project, which had previously been circulated.</p> <p>Management Team reviewed the report and noted the update.</p>		
13.	Strategic Issues		
13.1	The Scotland Act There was no update.		
13.2	Public Audit Arrangements Russell advised that the TSU would prepare a briefing for MT on the implications of and options for the adoption of the corporate governance code.	RF	Dec 2013
14.	Key items for Management Team		
	Management Team discussed the key items for future Management Team meetings.		
15.	Key messages to colleagues		
	The key messages to colleagues are on Records Management Plan Business Continuity review Procurement Review.		
169.	AOB		
	<ul style="list-style-type: none"> • Management Team agreed the proposal for the arrangements for sending information to National Archives. • Caroline and Fraser provided feedback on the recent Scottish Leaders' Forum which they had attended. • Diane provided feedback on the recent Environmental leadership forum that she had attended. • Russell provided an update on recent issues in preparing the 2014/15 budget and autumn budget revision proposals. 		
17.	Date of next meeting		
	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none"> • Tuesday, 22 October at 09.15hrs and will be held at the 		

	Conference Room, 18GS, Edinburgh. Apologies: None <i>Please give your apologies to Joy Webber (x1606)</i>		
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**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 22 OCTOBER 2013
 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: David Blattman joined the meeting for *item 2*

1.	Minutes		
	The minutes dated 8 October 2013, which had been previously circulated, were approved as an accurate record, subject to a minor correction at item 4.		
2.	Re:connect		
	<p>David Blattmann joined the meeting.</p> <p>David introduced the session leader guide for Re:connect, which had been previously circulated.</p> <p>Management Team discussed the arrangements for Re:connect and thanked David and the wider team for their work on the programme.</p> <p style="text-align: center;"><i>David Blattman left the meeting.</i></p>		
3.	Correspondence Review Proposals – Interim Arrangements		
	<p>Fraser McKinlay introduced the report on the Interim Arrangements for the Correspondence Review Proposals, which had been previously circulated.</p> <p>Following discussion, Management Team noted the interim update and discussed areas for inclusion in the final report, including:</p> <ul style="list-style-type: none"> • The culture and tone to be set for the correspondence function; • The prioritisation of correspondence; • Reporting to Management Team; and • Raising awareness of new roles and responsibilities. <p>Fraser agreed to incorporate items in the final report in December 2013.</p>	FM	December 2013
4.	Leadership Group Agenda		
	Diane McGiffen introduced the agenda for the Leadership Group Meeting being held on Tuesday 24 October at 1.00pm.		

	Management Team noted the agenda.		
5.	Strategic Issues		
5.1	The Scotland Act There was no update.		
5.2	Public Audit Arrangements Management Team noted the new appointments to the WAO which had been confirmed.		
6.	Key items for Management Team		
	Management Team discussed the key items for future Management Team meetings.		
7.	Key messages to colleagues		
	The key messages to colleagues are on <ul style="list-style-type: none"> • Re:connect • Correspondence Review Proposals 		
8.	AOB		
	Management Team discussed the Audit Committee and Board agendas. Fiona provided feedback on the recent Eurovai. Russell provided an update on VAT.		
17.	Date of next meeting		
	The next Management Team meeting will be held on: <ul style="list-style-type: none"> • Tuesday, 29 October at 09.15hrs and will be held at the Conference Room, 18GS, Edinburgh. Apologies: Fiona Kordiak <i>Please give your apologies to Joy Webber (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 29 OCTOBER 2013
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

Present: Diane McGiffen
 Caroline Gardner
 Russell Frith
 Fraser McKinlay

Apologies: Fiona Kordiak
 Lynn Bradley

In attendance: David Blattman joined the meeting for **item 4**
 Carol Calder joined the meeting for **item 6**
 Paul Reilly joined the meeting for **item 9**

1.	Minutes		
	The minutes dated 22 October 2013, which had been previously circulated, were approved as an accurate record.		
2,3 &4	NHS Current Issues, Local Government Current Issues, Central Government Current Issues		
	All three items were deferred to ensure that discussion could take place with all key colleagues present at the same time. <i>Tricia Meldrum left the meeting.</i>		
5.	Competition Commission Update		
	Russell Frith introduced the report on the Competition Commission final decisions, which had previously been circulated. Management Team discussed the report and noted in particular the recommendations on auditor rotations and feedback on quality assessments to audit committees. It was agreed that Russell would bring further options on the Competition Commission recommendations as the Transparency and Quality report and preparations for the next audit procurement exercise developed further.	RF	Ongoing
6.	Expectations of Audit – draft external engagement questions		
	Carol Calder joined the meeting. Russell Frith and Carol Calder introduced the report on the draft external engagement questions in relation to the Expectations of Audit, which had previously been circulated. Management Team discussed the report and the proposed questions and made several suggestions about the proposed interview lists, the questions and the ordering. It was agreed that Carol would draft the introductory letter setting out the	CC	November

	<p>purpose of the survey to stakeholders and would share that draft with MT. It was also agreed that Carol would provide feedback to Rocket Science on the draft questionnaire and circulate another draft to MT for sign off.</p> <p style="text-align: center;"><i>Carol Calder left the meeting.</i></p>		2013
7.	Feedback from Re:connect on 28 October 2013		
	<p>David Blattman joined the meeting.</p> <p>Management Team reviewed the Re:connect sessions held on Monday 28 October.</p> <p>Following discussion, it was agreed that David would make some further alterations to the venue and the programme to further improve the flow of the event for delegates.</p> <p>Management Team discussed the various comments and suggestions made by colleagues at the event and welcomed the high levels of participation and contribution in both events.</p> <p style="text-align: center;"><i>David Blattman left the meeting.</i></p>	DB	November 2013
8.	Accounts Commission Meeting Agenda – 14 November 2013		
	<p>Fraser introduced the proposed agenda for the Accounts Commission meeting to be held on 14 November, which had been previously circulated.</p> <p>Management Team noted the agenda.</p>		
9.	ALEOs		
	<p>Fraser McKinlay and Paul Reilly introduced the report on ALEOs, which had previously been circulated.</p> <p>Management Team discussed the report and welcomed the detailed overview of existing audit powers in relations to arms length external organisations in local government.</p> <p>Fraser provided an update on the role of OSCR in this area.</p> <p>Following discussion it was agreed that Fraser would prepare a further report on the same issues in central government.</p> <p style="text-align: center;"><i>Paul Reilly left the meeting.</i></p>	FM	Dec 2013
10.	Strategic Issues		
10.1	The Scotland Act There was no update.		
10.2	Public Audit Arrangements		

	Diane reminded MT of the need to comment on the NAO paper on leading indicators which had been previously circulated.		
11.	Key items for Management Team		
	Management Team discussed the key items for future Management Team meetings.		
12.	Key messages to colleagues		
	The key messages to colleagues are on <ul style="list-style-type: none"> • Expectations of audit survey • ALEOs • Discussing the first Re:Connect sessions. 		
13.	AOB Fraser agreed to circulate the new list of portfolio and area responsibilities across his team. Fraser agreed to progress with Fiona the engagement with Scottish Government.	FM FM/FK	Immediate Immediate
14.	Date of next meeting		
	The next Management Team meeting will be held on: <ul style="list-style-type: none"> • Monday, 4 November at 09.15hrs and will be held at the Board Room, 110 George Street, Edinburgh. Apologies: Lynn Bradley <i>Please give your apologies to Joy Webber (x1606)</i>		

**AUDIT SCOTLAND MANAGEMENT TEAM
MINUTE OF MEETING HELD ON 4 NOVEMBER 2013
IN AUDIT SCOTLAND'S OFFICES AT 110 GEORGE STREET EDINBURGH.**

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

Apologies: Lynn Bradley

In attendance: James Gillies joined the meeting for **item 2**
David Hanlon joined the meeting for **item 3**
Ian Metcalfe joined the meeting for **items 3 and 4**
Carol Calder joined the meeting for **item 5**

1.	Minutes		
	The minutes dated 29 October 2013, which had been previously circulated, were approved as an accurate record.		
2.	Communications Digest & Team Brief – November preview		
	<p>James Gillies joined the meeting.</p> <p>James introduced the Communications Digest and Team Brief November preview report, which had been previously circulated.</p> <p>Following discussion, Management Team noted the report.</p> <p style="text-align: center;"><i>James Gillies left the meeting.</i></p>		
3.	Financial Performance – Q2		
	<p>David Hanlon and Ian Metcalfe joined the meeting.</p> <p>David Hanlon introduced the report on Financial Performance for Q2, which had previously been circulated.</p> <p>Management Team discussed the report and noted in particular that expenditure was very close to budget. Management Team noted in particular that significant progress had been made in recruitment and that almost all vacancies were filled at the end of October.</p> <p style="text-align: center;"><i>David Hanlon left the meeting.</i></p>		
4.	Corporate Performance – Q2		
	Ian Metcalfe introduced the report on Corporate Performance for Q2, which had previously been circulated.		

	<p>Management Team discussed the report in detail and noted the change in the assessment.</p> <p style="text-align: center;"><i>Ian Metcalfe left the meeting.</i></p>		
5.	Expectations of Audit – external stakeholder consultation materials		
	<p>Carol Calder joined the meeting.</p> <p>Russell Frith and Carol Calder introduced the report on the external stakeholder consultation materials in relation to the Expectations of Audit, which had previously been circulated.</p> <p>Following discussion, Management Team approved the proposed questionnaire which Carol would take forward with Rocket Science.</p> <p>It was agreed that Carol would liaise with Diane to agree the introductory letters.</p> <p style="text-align: center;"><i>Carol Calder left the meeting.</i></p>	CC/DM CG	Immediate
6.	Simplifying Accounts		
	<p>Fiona Kordiak introduced the report on Simplifying Accounts, which has previously been circulated.</p> <p>Management Team discussed the report and agreed to produce Audit Scotland guidance to support engagement with local government bodies to simplifying accounts. Fiona, Fraser and Russell agreed to nominate someone from their teams to lead on the project with a view to publishing in January 2014.</p>	FK, FMCK, RF	Immediate
7.	Strategic Issues		
7.1	The Scotland Act There was no update.		
7.2	Public Audit Arrangements There was no update.		
11.	Key items for Management Team		
	Management Team discussed the key items for future Management Team meetings.		
12.	Key messages to colleagues		
	<p>The key messages to colleagues are on</p> <ul style="list-style-type: none"> • Expectations of audit survey • Financial and Corporate Performance Q2 • That we now have people in nearly all our vacant posts. 		
13.	AOB Fraser gave an update on the appointment of the Chair of the Accounts Commission.		
14.	Date of next meeting		

	<p>The next Management Team meeting will be held on:</p> <ul style="list-style-type: none">• Monday, 11 November at 09.30hrs and will be held in the Conference Room at 18 George Street, Edinburgh. <p>Apologies: None</p> <p><i>Please give your apologies to Joy Webber (x1606)</i></p>		

**AUDIT SCOTLAND MANAGEMENT TEAM
 MINUTE OF MEETING HELD ON 11 NOVEMBER 2013
 IN AUDIT SCOTLAND'S OFFICES AT 18 GEORGE STREET EDINBURGH.**

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

Apologies:

In attendance: David Blattman joined the meeting for **items 2, 3, 4 and 5**
 Claire Sweeney joined the meeting for **items 6 and 7**
 Tricia Meldrum joined the meeting for **items 7,8 and 9**
 Gillian Woolman joined the meeting for **items 6, 7, 8 and 9**
 Mark Taylor joined the meeting for **items 7, 8 and 9**

1.	Minutes		
	<p>The draft minutes dated 4 November 2013, which had been previously circulated, were approved as an accurate record, subject to the correction that Fiona had attended the meeting.</p> <p>Matters arising from the minutes Item 6. Simplifying Accounts</p> <p>Fiona provided an update on CIPFA's proposed involvement in a publication on simplifying accounts and reported that the Directors of Finance Group had welcomed the initiative.</p>		
2.	PATH Update and Options		
	<p><i>David Blattman joined the meeting.</i></p> <p>Fiona Kordiak introduced a report on PATH Update and Options, which had previously been circulated. Fiona detailed the involvement of PATH participants in the review process and highlighted the major aspects of the scheme that have been viewed as successful, including the creation of a strong sense of connection and understanding of roles across the group, the use of action learning sets and the increased opportunities for learning. She also highlighted some of the areas that had been less successful in the view of participants, including focus on rotation, length of placement, career paths and opportunities.</p> <p>Management Team discussed the original objectives of the programme and its origins in the QCG report on grades and empowerment. It was noted that the new business group structure significantly affected the way the scheme could be managed.</p> <p>Following discussion it was agreed that David and Fiona</p>	FK/DB	Dec 2013

	should bring back further options in December, taking account of the PATH participants' feedback, MT discussion and the scheduled discussion on workforce planning.		
3.	Leave Arrangements for Volunteers at the 2014 Commonwealth Games		
	David Blattman introduced the report on proposals for Leave Arrangements for Volunteers at the 2014 Commonwealth Games, which had previously been circulated. Management Team discussed the proposals and agreed to recommend the policy for approval to the Remuneration and Human Resources Committee.	DB	Nov 2013
4.	Pay Policy for 2014/15 Main Grade Staff		
	David Blattman introduced the report on the Pay Policy proposals for 2014/15 for main grade staff, which had previously been circulated. Management Team discussed the proposals and agreed to recommend them for approval to the Remuneration and Human Resources Committee.	DB	Nov 2013
5.	Feedback from Re:connect on 5 November 2013		
	David Blattman provided a verbal update following the conclusion of the Re:connect conferences held on 28 October and 5 November. Management Team noted the update and the feedback received from staff. <i>David Blattman left the meeting.</i>		
6.	Briefing on Progress Following the Mid Staffordshire NHS Foundation Trust Public Inquiry		
	Claire Sweeney and Gillian Woolman joined the meeting. Claire Sweeney introduced the report on progress and action plan following the Mid Staffordshire NHS Foundation Trust Public Inquiry, which had previously been circulated. Following discussion, Management Team approved the action plan and update for the Board, and noted the planned publication of the report on Vale of Leven in March 2014, and the need to consider the implications of that once published.	CS	Nov 2013
7.	NHS Current Issues		
	Tricia Meldrum and Mark Taylor joined the meeting. Tricia Meldrum introduced the report on NHS Current Issues, which had previously been circulated. Management Team discussed a range of issues covered in the		

	report and noted the report. <i>Tricia Meldrum and Claire Sweeney left the meeting.</i>		
8.	Local Government Current Issues		
	Gillian Woolman introduced the report on Local Government Current Issues, which had previously been circulated. Management Team discussed a range of issues covered in the report and noted the report.		
9.	Central Government Current Issues		
	Mark Taylor introduced the report on Central Government Current Issues, which had previously been circulated. Management Team discussed a range of issues covered in the report and noted the report. Management Team discussed the function and format of the current issues reports, the links with the Communications Digest and the forum for effective discussion of the issues raised. It was agreed that the reports and digest provide useful information, and that more could be done to use the briefings more effectively and provide a consistent coverage of strategic and operational issues and a forward look at issues, including Parliamentary committee agendas. It was agreed that Fraser and Fiona would consider this further with their Assistant Directors and Diane would discuss with the Communications Manager how the use and format of the reporting would be developed further during 2014. It was agreed to schedule the reports at the same meeting in the short term. <i>Mark Taylor and Gillian Woolman left the meeting.</i>	FMK/F K/DM	Jan 2014
10.	Procurement Capability Assessment		
	Diane McGiffen introduced the report on the Procurement Capability Assessment, which had previously been circulated. Management Team noted the report and welcomed the progress made in improving the assessment score. Management Team paid particular thanks to Steve Murray for his work on this.		
11.	Audit Scotland Board – Draft Agenda for 21 November 2013		
	Diane McGiffen introduced the draft agenda for the next meeting of the Audit Scotland Board, which had previously been circulated. Management Team noted the agenda.		
12.	Accounts Commission Committee Meetings – Draft Agenda for 28 November 2013		

	<p>Fraser McKinlay introduced the draft agendas for the Accounts Commission Committee Meetings scheduled for 28 November, which had previously been circulated.</p> <p>Management Team noted the agendas.</p>		
13.	Strategic Issues		
13.1	<p>The Scotland Act It was agreed to update this agenda item to Constitutional Change.</p> <p>Russell updated Management Team on a report by the Finance Committee on independent budget scrutiny.</p>		
13.2	<p>Public Audit Arrangements There was no update.</p>		
14.	Key items for Management Team		
	Management Team noted the key items for future Management Team meetings.		
15.	Key messages to colleagues		
	<p>The key messages to colleagues are on:</p> <ul style="list-style-type: none"> • Path project update • Procurement Capability Assessment • Consideration of key issues across all sectors 		
16.	<p>AOB</p> <p>Fraser advised MT of PHD work at the University of Edinburgh Business School looking at the work of Audit Scotland.</p> <p>Management Team discussed reaction to the reclassification by ONS of the further education sector.</p> <p>Fraser provided an update on the appointment of the Accounts Commission Chair.</p>		
17.	Date of next meeting		
	<p>The next Management Team meeting will be held on: Tuesday 3 December 2013.</p> <p>Apologies: None</p> <p><i>Please give your apologies to Joy Webber (x1606)</i></p>		