

**Minutes of the Corporate Management Team (CMT) Meeting
Held 17th June 2021**

Present:

Sue Winspear (SW), Auditor General
Patrick Smith (PS), Deputy AG (Financial Audit)
Angela Cullen (AC), Deputy AG (Performance Audit)
Katrina Thomas (KT), Corporate Services Manager

SW chaired the meeting.

1. Approval of Minutes

The minutes of 3rd June 2021 meeting were agreed, SW to sign and upload them onto the OAG website (**Action: SW**).

2. Action items

The **action items** still outstanding from the meeting of 3rd June 2021 are:

- a) KT and AC would take forward the update of a slimmed-down OAG HR manual (last updated 2012) on a "slow burn" basis given other work priorities (**Action: KT & AC**)
- b) PS and JA to bring to CMT the work done on the IT strategy / policies / options appraisal on future IT arrangements so that CMT could consider next steps. (**Action: PS**)
- c) SW to discuss and take forward the changes to the TRS Admin codes with PS (**Action: SW**)
- d) The loading of PWC contract information on the OAG website (**Action: PS**)
- e) Updating of OAG Data Protection Policy to CMT in July (**Action: KT**)
- f) Final version of the OAG Business Continuity Plan to be circulated to CMT to agree by email before end of June (**Action: KT**)
- f) CINICO over and underpayments to be rectified (**Action: KT**) and consideration of audit impact of this error (**Action: PS**)
- g) Draft of an AG Act (**Action: SW**)

All other actions were cleared.

3. Matters Arising

None

Business Items:

4. KT presented the **expenditure information to the end of May 2021**. Both pay and non-pay costs were tracking under budget but getting closer and so all agreed that the half year position along with a consideration of revenues earned next month would be key. CMT discussed the absence of PS and KT at that juncture and how to ensure necessary actions were taken on the finances in a timely way. WS would take over the billing review. KT returned to the CINICO errors and she agreed to copy the paperwork to SW and PS so that SW could pick up on the overpayment with PoCS and PS could contact CINICO's CFO to try to get this rectified (**Actions: KT, SW, PS**). KT explained that the over spend on code 51086 related to IT equipment than was now being expensed as under \$1k whereas the budget assumed capitalization. SW asked KT to check what was in code 54256 (professional fees) as she suspected legal fees were in there as nothing was showing on code 54264 (**Action: KT**).
5. It was explained that the work on **new fee rates for OAG staff groups** was moving on through the larger piece of work that was being done through PMT looking at the audit resourcing impact of the CIG reorganization and job fees and hourly rates. PS said that they had now assessed the number of audits in 2021 and 2022 onwards and considered the risk levels to assign to all jobs. More detail would be provided at the PMT meeting at 11am.
6. All of CMT agreed there were no fundamental changes needed to the **OAG risk register** and went through each risk in detail and updated the actions planned and moved that had been actioned to the "controls in place" column. SW to double check completion of the CIG cyber training and chase staff with this still outstanding. AC agreed to ask Audit Scotland whether they had capacity to help us with our IT strategy / options appraisal (**Action: AC**). An updated risk register to be circulated with the CMT minutes (**Action: SW**).
7. AC circulated an updated draft **OAG Procurement Policy** which reflected the up to date legal requirements. CMT agreed to dispense with having their own lower procurement value limits but instead adopt the CIG limits going forward. It was agreed that KT and the two Deputies should comprise the EPC and that the Audit Manager should act in the project manager roles as necessary for larger procurements. Various other comments were made on the policy and AC would update the policy to reflect changes agreed and recirculate it for CMT to agree by email prior to sharing with staff and uploading onto the OAG website (**Action: AC**).
8. **Any Other Business:**

SW updated the rest of CMT on a personnel matter.



Sue Winspear
Auditor General

16th July 2021

Date