

Scottish Biometrics Commissioner – Advisory Audit Board Minutes

5 September 2023 @ MS Teams

Board	Andy Shaw, Chair David Watt
Attendees	Committee – Andy Shaw, Chair Committee – David Watt External Auditor – Audit Scotland, Tommy Yule External Auditor – Audit Scotland, Neil Maclean External Auditor – TIAA, Martin Ritchie Commissioner – Brian Plastow Corporate Services Manager – Cheryl Glen Business Support Officer – Joanna Milne (note taker)
Apologies	External Auditor – Audit Scotland, Maria Niaz Operations Manager – Diego Quiroz

Item	Subject	Discussion	Actions	Lead
1	Welcome	The Chair welcomed everyone.		
2	Declarations of Interest	All declarations of interest are up to date and published on our website.		
3	Minutes of previous meeting	Minutes from the previous meeting on 14 February and 2023 and 26 April 2023 were approved. Section 2 of minutes from 26 April 2023 - access to our bank account is in the process of being organised. SPSO finance having a meeting with the bank to discuss possible solutions to allow us access.	Previous minutes to be published on our website	BSO

		<p>Section 5 of the minutes from 26 April 2023 – Paper 4 – Audit Scotland’s Annual Audit Report 2023/24 to be amended to Paper 4 – Audit Scotland’s Annual Audit Plan 2023/24.</p> <p>All actions closed.</p>		
4	Commissioner’s update	<p>After conversations last year it was agreed that the Section 31 which includes our performance against budget and Section 32 reports would be separated. Therefore two reports will be laid before Parliament this year.</p> <p>The Commissioner confirmed that we met all our KPI’s for year 2022/23. The Code of Practice was successfully laid before Parliament and took legal effect on 16 November 2022. Two assurance reviews also took place last year, one on children and young people in the criminal justice system and one on vulnerable adults. They were published in March and there was a total of five recommendations. Four recommendations were made to Police Scotland from the Vulnerable Adults and Children’s reports. A fifth recommendation had also been made jointly to Police Scotland and the SPA from last year’s ARA’.</p> <p>After a conversation with Audit Scotland it was agreed to review our current KPI’s in Spring 2024 to ensure they are impact based.</p> <p>Budget</p> <p>The Commissioner confirmed the budget allocation for 2022/23 and discussion took place regarding the budget and the challenges. The Commissioner confirmed SBC stayed with budget.</p> <p>Annual Report and Accounts (ARA)</p> <p>The Commissioner confirmed the ARA is yet to be formatted professionally following amendments and feedback.</p> <p>It was agreed that the ARA was well presented and the CSM will consider the changes proposed by the AAB and where appropriate amend the report.</p>	Impact based KPI’s to be brought to the next AAB meeting	CSM / Commissioner

		A discussion took place regarding the budget and money in our bank account as well as money owed to non-corporate bodies for holiday pay accrual and payments to HMRC.		
5	Governance	<p>Records Management Plan (RMP)</p> <p>The completed RMP was submitted to NRS in February. Feedback was provided and changes have been made to the plan. It has now been submitted to the keeper.</p> <p>Strategic Engagement Documents</p> <p>These includes the following documents:</p> <ul style="list-style-type: none"> ▪ Finance Manual ▪ Framework Agreement ▪ Memo of Understanding ▪ Contingency Protocol <p>The Commissioner confirmed that he reviewed these documents and they cause no issues. They have been cross referenced with our existing documents and no conflicting information has been found.</p>		
6	Financial Update	<p>Summary paper of current budget position was provided.</p> <p>SPSO sends SBC a copy of the outstanding position at the end of each month.</p> <p>The SBC allocated budget for this year 2023/24 is £444k. We also have a conditional authority to send up to £50k on Comms and Engagement. We are tracking towards a slight underspend but we are projecting a £32k overspend / under allocation on salaries due to the back dating of pay awards</p> <p>We are also above on staff training costs but this is due to succession planning and business continuity.</p> <p>The Commissioner confirmed he has written a draft five year medium-term financial strategy. This will be brought to the AAB at a future meeting.</p>	Commissioner to bring five-year MTFS to future AAB	Commissioner
7	External Audit	Annual Audit Report		

		<p>Proposed Annual Audit Report for 2022/23 was presented which includes a summary of the key messages. It was noted that this was a true and fair view and have been properly prepared.</p> <p>Two recommendations have been identified in the report.</p> <p>Good progress has been made against the prior year audit recommendation to split the Section 31 and 32 reports.</p> <p>Recommendations were not added for changing the KPI's or medium to long term finance planning as SBC is still in its infancy but regular discussions take place with the Commissioner and CSM.</p> <p>ISA 580</p> <p>Independent Auditor's report to be inserted into the Annual Report and Accounts.</p> <p>The Commissioner confirmed we are looking to sign within the next week and lay the ARA on 26 September.</p>		
8	Internal Audit	<p>There will be three Internal Audits taking place this year starting with Records Management in October. The Corporate Performance audit will take place in December with the Business Continuity audit taking place in January.</p> <p>The final reports should be available late February early March and will be brought to the next AAB.</p>		
9	AOB	No other business was raised.		