

Quality Meat Scotland

Audit & Risk Management Committee

QUALITY MEAT SCOTLAND

Minutes of the Audit and Risk Management Committee Meeting

7th March 2024, 1.30pm – 4pm

Microsoft Teams

Present:

Ann Irvine - Chair
Gordon Wallace
Pete Brown

Minutes:

Kirsty McCormack

In attendance:

Debbie Phillips (QMS)
Jennifer Grant (External Auditor - Audit Scotland)
Martin Ritchie (ttaa)
Pamela Bryan (External Auditor - Audit Scotland)
Sarah Millar (QMS)

Apologies:

Niall Jeffrey
Paul Byrne (Accountant)

Welcome & Apologies	ACTION
Ann Irvine welcomed everyone to the meeting. There were two apologies from Niall Jeffrey and Paul Byrne.	
Additions to the agenda	
Ann added Risk Appetite to the agenda under item 14 - Any Other Business.	
Declaration of interests in any agenda item	
There were no declarations of interests in any agenda item.	
Approve Minutes of meeting on the 18 th October 2023	
The committee approved the minutes as an accurate record of the meeting	
Update of Action Points from previous meetings	
The committee reviewed the actions from previous meetings with no further actions given.	

Internal Audit	
Audit report – Procurement	
<p>Martin Ritchie presented the report on the Procurement audit which took place in December 2023.</p> <p>Martin advised that the overall assessment score given was substantial assurance which is the highest assurance. No recommendations were made and no operational effectiveness matters (OEM) were identified.</p> <p>Ann Irvine and the committee thanked Debbie Phillips and her team for the work put in to receive an excellent report.</p>	
Audit report – Follow up review	
<p>Martin Ritchie confirmed that there was no follow up review as there were no recommendations from the last audit.</p>	
Update on Outstanding Action Points	
<p>Martin Ritchie confirmed that there were no outstanding action points.</p>	
Internal Audit annual report 23/ 24	
<p>Martin Ritchie presented the Annual Report for 23/ 24 and highlighted the positive comments under the Head of Internal Audits Annual Opinion.</p> <p>The report detailed the work that was carried out for the one audit in the 23/ 24 financial year with no issues to report.</p>	
Internal Audit plan proposal for 24/ 25	
<p>Martin Ritchie presented the internal audit plan for 2024/ 2025 which confirmed that the following areas would be audited this coming year:</p> <ul style="list-style-type: none"> ▪ Market Intelligence in quarter 1 ▪ Payroll in quarter 2 ▪ Marketing in quarter 3 <p>The committee approved the three audits.</p> <p>Ann Irvine will update the Board at the April Board meeting.</p>	
External Audit: Finalise External Audit Plan for 2023/24 Financial Year	
<p>Jennifer Grant presented the External Audit Plan for 2023/ 2024.</p>	

Review of Risk Register	
<p>The committee reviewed the risk register and the comments that Debbie Phillips had received from the Board and the risk register review team within QMS staff. Under each risk where there was a comment given, it was agreed for Debbie to make the following changes:</p> <p><u>Industry Risks</u></p> <ul style="list-style-type: none"> 2.1 – Leave as is 2.6 – Reduce to inherent and residual risks from 4 to 2 2.7 – Replace Iains text <p><u>Organisational Risks</u></p> <ul style="list-style-type: none"> 1.1 – leave as is 2.3 – Leave as is 3.1 – Leave as is 3.4 – Reduce risk level to 2 and 2 3.5 – Make a note to review at the next meeting <p><u>Horizon scanning</u></p> <ul style="list-style-type: none"> B – Change wording 	Debbie
Review of Scheme of Delegation	
<p>The committee reviewed the Scheme of Delegation and agreed the following changes/ actions to be made to appendices were required:</p> <ul style="list-style-type: none"> Remove 'Scotland' for where meetings are held Change to 10 working days generally for when minutes of meetings are to be finalised and shared. Remove specific months of when meetings are to take place Replace the mention of Executive Team with Strategic Management Team. 	Kirsty
Review list of QMS Policies and Procedures	
<p>Debbie Phillips presented the current list of policies and procedures and asked the committee if there were any policies or procedures that they feel should be added.</p> <p>There were no additional policies or procedures required.</p>	
Annual Summary of FOI Requests	
<p>Debbie Phillips presented the report which confirmed that there were 15 FOI requests received in 2023 which was 5 more than the previous year.</p> <p>Ann Irvine will update the Board at the April Board meeting.</p>	
Review 2023 Health and Safety Activity	

<p>Debbie Philips presented the report on the Health & Safety activity in 2023 which advised that there was no first aid treatment, accidents or near misses recorded and that all staff had completed online training courses on Manual Handling and Display Screen Equipment.</p> <p>Ann Irvine will update the Board at the April Board meeting.</p>	
Annual GDPR Report	
<p>Debbie Phillips informed the committee that there were no GDPR or breach incidents during 2023.</p> <p>Ann Irvine will update the Board at the April Board meeting.</p>	
Dates of Next Meetings	
<ul style="list-style-type: none"> ▪ Tuesday 4th June 2024 at 1.30pm ▪ Wednesday 16th October 2024 at 1.30pm 	
Self-Evaluation Questionnaire	
<p>Kirsty McCormack agreed to send out the self-evaluation questionnaire to the committee.</p> <p>The committee are to complete the questionnaire and return to Kirsty by the 12th April.</p>	<p>Kirsty</p> <p>ALL</p>