

QUALITY MEAT SCOTLAND

Minutes of the Audit and Risk Management Committee Meeting
4th June 2024, 1.30pm – 4pm
Microsoft Teams

Present:

Ann Irvine - Chair
Gordon Wallace
Niall Jeffrey
Pete Brown

Minutes:

Kirsty McCormack

In attendance:

Debbie Phillips (QMS)
Jennifer Grant (External Auditor - Audit Scotland)
Martin Ritchie (Internal Auditor - tiaa)
Pamela Bryan (External Auditor - Audit Scotland)
Paul Byrne (Accountant)
Sarah Millar (QMS)

Apologies:

Maggie Bruce (External Auditor - Audit Scotland)

1.	Welcome & Apologies	ACTION
	Ann Irvine welcomed everyone to the meeting. There were no apologies.	
2.	Additions to the agenda	
	There were no additions to the agenda.	
3.	Declaration of interests in any agenda item	
	There were no declarations of interests in any agenda item.	
4.	Approve Minutes of meeting on the 7 th March	
	The committee approved the minutes from the 7 th March as an accurate record of the meeting	

5.	Update of Action Points from previous meetings	
	<p>The committee reviewed the actions from previous meetings and an update was given for the following action:</p> <p><u>Action from 8th March 2022. No. 12 – Health & Safety Report</u></p> <p>Sarah Millar advised that it is still on the agenda for collaborative group meetings. Nothing is finalised however all organisations are doing a lot of work in their own areas so we are clear as an industry that verbal abuse is not tolerated.</p> <p>It was agreed for this action to be removed from the committees action list as it is being covered in other meetings.</p>	Kirsty
6.	Report on Fraud, Theft and Bad Debts to 31st March 2024	
	<p>Paul Byrne presented the report that confirmed there was no fraud, theft or bad debts identified in 2023/2024.</p> <p>This report is in the papers for the Board meeting on the 6th June. This is for information purposes only.</p>	
7.	External Audit	
7a.	Auditors Covering Report with audit certificate & letter of representation	
	<p>Pamela Bryan presented the auditor's covering report with audit certificate and letter of representation highlighting that an unqualified audit opinion was given with 4 recommendations.</p> <p>Pamela asked the committee to confirm that they are not aware of any fraud or suspected fraud. The committee agreed that they were not aware of any fraud or suspected fraud.</p> <p>Pamela advised that the letter of representation will be signed by Sarah Millar electronically after the Board meeting on Thursday 6th June and returned to Audit Scotland.</p> <p>Debbie highlighted that having a controls audit this year helped the process and that it should get more seamless each year as the new audit team get more familiar with who QMS are and how we work.</p> <p>Ann Irvine and the committee thanked Debbie and the QMS team for all their work on the audit and throughout the year to receive a positive audit report. Ann thanked the committee for their comments and it was to be noted that the committee are happy and content with the audit report.</p> <p>A wash up meeting will be arranged to discuss the recent audit process and if there are any suggestions to change certain aspects for the next year.</p>	

7b.	Auditors Annual Audit Report 2023/24	
	<p>Jennifer Grant presented the Auditors Annual Audit Report for 2023/ 2024 which summarises the findings from the audit.</p> <p>Jennifer highlighted key areas within the report including the 4 recommendations.</p> <p>Jennifer and Pamela thanked Debbie and the team for their help as they too believe it was a much smoother process than previous year.</p>	
7c.	Audited Accounts for the year to 31st March 2024	
	<p>Paul Byrne presented the Audited Accounts for the year to 31st March 2024.</p> <p>Paul confirmed that the audited accounts had been shared with the Board for information and comments and that these will be officially electronically signed by Sarah Millar following the board session on Thursday 6th June. Audit Scotland will then sign and send to Scottish Government for the Cabinet Secretary to approve. Once approved they will go to parliament to be laid.</p> <p>The committee commented that they liked the new format of the accounts document.</p>	
8.	Internal Audit	
8a.	Internal Audit Strategy and plan for 24/ 25	
	<p>Martin Ritchie presented the audit strategy annual plan for 2024/ 2025 which noted the agreed areas that would be audited this coming year following approval from the committee in March.</p>	
9.	Review of Risk Register	
	<p>The risk register was thoroughly reviewed at the last committee meeting in March and then with the Board in April and no further comments had been received, therefore the committee agreed that it was not required to do the same review at this meeting.</p>	
11.	ARC Annual Report 2023/24	
	<p>The committee reviewed the Audit & Risk Management committee annual report for 2023/2024 which confirmed the numbers of meetings, what agenda items were covered and result from internal audit.</p> <p>This report is in the papers for the Board meeting on the 6th June. This is for information purposes only.</p>	
13.	Any other business	
	<p>There was no other business raised.</p>	
14.	Dates of Next Meetings	

	<ul style="list-style-type: none">▪ Wednesday 16th October 2024 at 1.30pm▪ Wednesday 5th March 2025 at 1.30pm	
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