

QUALITY MEAT SCOTLAND

Minutes of the Audit and Risk Management Committee Meeting

16th October 2024, 1.30pm – 4pm

Microsoft Teams

Present:

Ann Irvine - Chair
Gordon Wallace
Niall Jeffrey

Minutes:

Kirsty McCormack

In attendance:

Debbie Phillips (QMS)
Niamh Pritchard (External Auditor - Audit Scotland)
Cameron Boyd (Internal Auditor - tiaa)
Paul Byrne (Accountant)
Sarah Millar (QMS)

Apologies:

Pete Brown

1.	Welcome & Apologies	ACTION
	<p>Ann Irvine welcomed everyone to the meeting.</p> <p>There were one apology from Pete Brown. Cameron Boyd from tiaa attended on behalf of Martin Ritchie.</p>	
2.	Additions to the agenda	
	<p>There were no additions to the agenda.</p>	
3.	Declaration of interests in any agenda item	
	<p>There were no declarations of interests in any agenda item.</p>	
4.	Approve Minutes of meeting on the 4 th June	
	<p>The committee approved the minutes from the 4th June as an accurate record of the meeting</p>	
5.	Update of Action Points from previous meetings	
	<p>The committee reviewed the actions from previous meetings and with no outstanding actions, no further updates were given.</p>	

6.	Internal Audit	
6a.	Internal Audit Report – Payroll	
	<p>Cameron Boyd presented the report on the Payroll audit which took place in September 2024.</p> <p>Cameron 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 receiving an excellent report and highlighted the fact that two points of good practice were identified.</p>	
7.	Review Fraud Response Plan	
	<p>Debbie presented the committee with the Fraud Response Plan highlighting that it was agreed at the last meeting for this to come to the committee on an annual basis for information purposes.</p> <p>There were no questions regarding the plan however a discussion was had around what training the finance team have regarding fraud and what checks are done on daily payments. Debbie advised of the training given to all staff and processes that are in place highlighting that all payments are checked daily and go through a multi approval process.</p>	
8.	Scheme Of Delegation Contract Value Review	
	<p>Debbie Phillips presented the paper on Scheme of delegation contract value review which the committee asked to be produced at the last meeting when the proposal to increase the contact Board approval level was brought for approval. The committee wanted to see a list of all QMS contracts to see what ones would fall under, or over the proposed increased amount of £500k from the current £100k before making a decision.</p> <p>Debbie highlighted the two proposed options within the paper however added a third option during the meeting which in summary were:</p> <ul style="list-style-type: none"> ▪ Option A – Leave limit at £100k ▪ Option B – Increase limit from £100k to £500k ▪ Option C – Increase limit from £100k to £200k <p>The committee discussed all options in detail and agreed to approve option C to increase the limit to £200k.</p> <p>Ann Irvine will take the committees decision to the Board in November highlighting that all options were discussed in detail before agreeing on option C, increasing to £200k and that a review would be done in 3 years when a decision would be made to increase again if appropriate.</p>	Ann

9.	Review of Risk Register	
	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 agreed changes.	Debbie
10.	Review Terms of Reference	
	The committee reviewed the Terms of Reference and agreed that no changes were to be made.	
11.	Any other business	
	There was no other business raised.	
13.	Date of Next Meeting	
	<ul style="list-style-type: none"> Wednesday 5th March 2025 at 1.30pm 	