

**AUDIT & RISK ASSURANCE COMMITTEE –
ROLLING ACTION LOG - 2013/14**



Minute Ref	Action	Lead	Due Date	Completion Date	Position Statement
Meeting Date: 11 March 2014					
Item 6	Draft Internal Audit Plan 2014/15 – Sarah O'Donnell to liaise with Scottish Government regarding the development of an Anti-Fraud Champion for the service	Sarah O'Donnell	10 June 2014		This is being progressed with discussions with SG now underway
Item 9	Corporate Risk Register – provide Risk Management training updates at future Committee meetings.	Sarah O'Donnell	10 June 2014		Will be provided, once training commences
Item 9	Corporate Risk Register – Identify suitable dates for a future Board risk appetite workshop.	Board Support Team	13 May 2014		Suitable date(s) still to be identified

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Meeting Date: 10 June 2014					
Item 5	Forward Plan of Business – Change to Annual Private meeting with External Audit	Board Support Team	30 June	13 June 2014	Completed – Forward Plan updated
Item 6	HMFSI Update - Timetable to be produced and brought to future Committee meetings to link in with HMFSI update report in order to give Members assurance that Management are addressing the issues identified by the Inspectorate.	Alex Clark	September 2014		
Item 10	Draft AGS – typos to be corrected	Board Support Team	16 June 2014	13 June 2014	Completed – typos corrected
Item 11	Audit and Risk Assurance Committee	Board	16 June	13 June	Completed – amendments made.

	Annual Report 2014 – Section 4 and 5 Amendments to be made.	Support Team	2014	2014	
Item 13	Review of Corporate Risk Register – add lack of suitable HQ Office Accommodation to existing corporate risk register.	Board Support Team	01 July 2014		
Item 14	Whistleblowing Policy – address the following points raised by the Committee: <ul style="list-style-type: none"> ▪ There should be multiple points of contacts at executive level taking on role of Designated Whistleblowing Officer; ▪ There should be a route for escalating specific issues to the non-executives; ▪ Raising a Concern Section of Policy – paragraph 3.5 the bodies referred to in this section require clarification; ▪ The Whistleblowing Policy should be brought back to the full Board for consideration and decision. 	Sarah O'Donnell	24 July 2014		
Item 15	Accounting Policies – address the following points raised by the Committee: <ul style="list-style-type: none"> ▪ External Audit advised there should be a section included on Key Estimates and Judgements; ▪ Section 1.13 – Reserves – slight amendment to wording within this section 	Sarah O'Donnell	01 July 2014		
Item 16	Response to HMFSI Inspection Overview Report - report to be submitted to the Committee on a 6 monthly basis, in order to provide them with assurance on future progress and follow-up.	Alex Clark	September 2014		
Item 17	Escalation of Pay and Reward Strategy Risks – escalate risk to the Corporate Risk Register	Sarah O'Donnell	01 July 2014		
Item 24	Date of Next Meeting – Cancel workshops	Board	01 July 2014		

	scheduled for 15 July and 12 August, and reschedule September Committee Meeting.	Support Team			
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