

MINUTE

Meeting date: **Tuesday 20 January 2026**

IN ATTENDANCE ONLINE

- Helen Donaldson (Chair)
- Malcolm Bell
- Lorna Johnston, Executive Director & Accountable Officer
- Gillian McCreddie, Audit Manager, Audit Scotland
- Liz Maconachie, Senior Audit Manager, Audit Scotland

ITEM	CONTENT	ACTION
STANDING ITEMS		
1.	<p>WELCOME, APOLOGIES AND DECLARATIONS OF INTEREST</p> <p>Ms Donaldson welcomed all attendees. Ms Donaldson noted apologies had been received from Sarah Nicholson, Office Manager, and Andy Munro, Head of Internal Audit, Scottish Parliamentary Corporate Body (SPCB).</p> <p>No declarations of interest were made.</p>	
2.	<p>DRAFT MINUTE OF PREVIOUS MEETING</p> <p>The draft minutes of the meeting on 22 July 2025 were approved.</p>	
3.	<p>MATTERS ARISING</p> <p>The Committee noted all matters arising from their last meeting were either complete or due to be discussed as part of the agenda.</p>	
BUSINESS ITEMS		
4.	<p>RISK REGISTER 2025/26 QUARTER 3 REVIEW</p> <p>The Committee reviewed the contents of the Risk Register for 2025/26 and agreed to recommend to the Standards Commission that:</p> <ul style="list-style-type: none"> • The probability score for Risk 1 (“Promotion”) be reduced from a 2 to a 1, with the overall score decreasing from an 8 to a 4, in light of the work undertaken, including the proactive media engagement. • The probability score for Risk 2 (“Education”) be further reduced from a 3 to a 1, with the overall score decreasing from 6 to 3, in light of the work undertaken. • No change be made to the risk score for Risk 3 (“Training”) as while training had been delivered successfully at several events held in year to date, there were a number still to be held before the year-end (including a joint webinar with the Improvement Service and a session for elected members of Glasgow City Council). • No change be made to the risk scores for Risks 4 and 5 (“Decision-Making” and “Improving Standards”) as a number of Hearings have been scheduled or are expected to be scheduled in Quarter 4, with some of these being of a complex and high-profile nature. In addition, an appeal in respect of a decision made in August 2025 (on case LA/AC/3994) was expected to be heard by the new Sheriff Principal of Aberdeen Sheriff Court in late Q4. • Both the impact and probability scores for Risk 6 (“Budget”) be reduced to a 3 and 2 respectively, with the overall score decreasing to a 6. This is because the SPCB agreed to provide contingency funding to cover an increase in the Case Manager’s role and grade for the rest of 2025/26, and for the cost of hiring a temporary Case Manager to cover parental leave from mid-January to October 2026. In addition, the number of Hearings 	

	<p>scheduled before the year-end was now known. The Committee noted that while there was a possibility the appeal on case LA/AC/3994 may be determined before then, it is unlikely any legal fees and substantive costs associated with it (if any) would be due to be paid before 2026/27. Similarly, while any potential appeals against decisions made at Hearings in Q4 is still unknown, it is unlikely any substantive costs associated with these would be incurred before the year-end.</p> <ul style="list-style-type: none"> • No change be made to the risk scores for Risk 7 (“Availability”). This was because there did not appear to be any issues in terms of Member availability. However, while the fixed-term member of staff recruited to provide cover for parental leave had commenced in post, the Executive Director would still need to spend time training and inducting them and it would inevitably take them time for them to build their role specific knowledge and experience. • No change be made to the risk score for Risk 8 (“Governance”). <p>The Committee asked the Executive Team to make the proposed amendments, via track changes, for consideration by the Standards Commission at its meeting on 27 January 2026.</p>	Executive Team
5.	<p>ANNUAL ACCOUNTS 2025/26 – EXTERNAL AUDIT Annual Audit Plan and Audit Fee</p> <p>Mr Bell made a transparency statement, noting that he was a member of the Accounts Commission. Mr Bell advised, however, that he did not consider this connection was sufficiently significant as to amount to a declarable interest in the matter to be considered.</p> <p>Ms Maconachie noted that the draft Annual Audit Plan had been circulated to the Committee for review. Ms Maconachie advised that the audit timetable would be similar to the previous year, with the Standards Commission’s annual accounts being signed off in July 2026. Dates for the audit work with Audit Scotland had been agreed with the Executive Team.</p> <p>The Committee noted and agreed to recommend acceptance of the proposed annual audit fee.</p> <p>The Committee noted Mrs Maconachie was due to retire at the end of March. The Committee thanked Mrs Maconachie for all the help and support she had provided while working on the Standards Commission’s audit.</p>	
6.	<p>INTERNAL AUDIT SERVICES Internal Audit Plan 2025/26</p> <p>The Committee noted that the Internal Auditor had advised that, following discussions with the Executive Director, he was proposing the subject of the internal audit should be on how the Standards Commission conducted Hearings, with a focus on providing assurance that the controls and actions documented in the Hearing Rules and Guidance can be evidenced.</p> <p>The Committee agreed with the proposal and noted that the audit would not only review the current process, but would also identify any improvements that could be made, to ensure best practice was achieved.</p> <p>The Committee noted that the Internal Auditor had advised that, following confirmation that the Standards Commission agreed with the proposal, he would prepare a scoping document for approval. The draft report will be presented to the Committee at the next meeting in May 2026.</p>	
ANY OTHER BUSINESS		
7.	<p>The Committee reviewed and approved the report prepared on compliance with Best Value principles.</p>	
NEXT MEETING		
8.	<p>The Committee noted that it was next scheduled to meet online in May 2026. The Committee agreed the date of the meeting would be 19 May 2026.</p>	