MINUTE Meeting date: Tuesday 19 May 2026

IN ATTENDANCE ONLINE

- Helen Donaldson (Chair)
- Malcolm Bell
- Lorna Johnston, Executive Director & Accountable Officer
- Neil Maclean, Senior Audit Manager, Audit Scotland
- Andy Munro, Head of Internal Audit, Scottish Parliament
- Sarah Nicholson, Office Manager

ITEM	CONTENT	ACTION
STANDING ITEMS		
1.	**WELCOME, APOLOGIES AND DECLARATIONS OF INTEREST** Ms Donaldson welcomed all attendees. In particular, Ms Donaldson welcomed Mr Maclean to his first meeting of the Committee. Ms Donaldson noted apologies had been received from Gillian McCreadie, Audit Manager, Audit Scotland. No declarations of interest were made. Mr Bell made a transparency statement, noting that he was a member of the Accounts Commission, which also received services from Audit Scotland. Mr Bell advised, however, that he did not consider this connection was sufficiently significant as to amount to a declarable interest in respect of any of the matters to be considered at the meeting.	
2.	**DRAFT MINUTE OF PREVIOUS MEETING** The draft minutes of the meeting on 20 January 2026 were approved.	
3.	**MATTERS ARISING** The Committee noted all matters arising from their last meeting were either complete or due to be discussed as part of the agenda.	
BUSINESS ITEMS		
4.	**RISK REGISTER 2026/27 QUARTER 3 REVIEW** The Committee reviewed the contents of the Risk Register for 2026/27 and agreed to recommend to the Standards Commission that: • No change be made to the score for **Risks 1, 2 and 5** (‘Promotion’, ‘Education’ and ‘Improving Standards’). This is because it is considered that more promotion and work may have to be undertaken to counter the misleading narrative appearing in the media, suggesting the Councillors’ Code is being weaponised by officers and the Standards Commission is restricting effective scrutiny by elected members. In addition, while some work has been done to review existing educational material and to create a new Advice Note to meet demand, changes to the composition and structure of IJBs and college sector boards means existing material will need to be reviewed and updated. • The probability score for **Risk 3** (‘Training’) be reduced from a 3 to a 2, with the overall score then becoming a 6. This is because the Standards Commission has been able to meet all the requests for training received in the year to date. • No change be made to the score for **Risk 4** (‘Decision-Making’). This is because two high profile appeals and one judicial review against Standards Commission decisions are yet to be determined by the Courts.	

	• No change be made to the score for **Risk 6** ('Budget'). This is because a number of Hearings have been scheduled and could result in appeals. In addition, the Standards Commission will incur legal fees in respect of the outstanding appeals and judicial review. • No change be made to the risk score for **Risk 7** ('Availability'). This is because while there have been no issues with Members' knowledge and time, it is understood that a number of complex cases are to be referred by the Ethical Standards Commissioner in quarter two. • No change be made to the risk score for **Risk 8** ('Governance'). This is because while reviews of some governance related policies and procedures have been undertaken in quarter one, both the internal and external audits are yet to be completed. The Committee asked the Executive Team to make the proposed amendments, via track changes, for consideration by the Standards Commission at its meeting on 25 May 2026.	**Executive Team**
5.	**ANNUAL ACCOUNTS 2025/26 – EXTERNAL AUDIT** The Committee reviewed the draft Annual Accounts prepared by the Executive Team. The Committee agreed a few minor changes to be made to the accompanying commentary. The Committee noted that the audit would commence on 1 June 2026 with the audit clearance meeting scheduled for 23 June 2026. It was noted that the final draft of the Annual Accounts would be considered at the Audit & Risk Committee at its meeting on 21 July 2026 and would be presented thereafter to the Standards Commission for approval at its meeting on 27 July 2026.	**Executive Team**
6.	**INTERNAL AUDIT SERVICES** **Internal Audit Plan 2025/26** 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. The draft report will be presented to the Committee in advance of the next meeting in July 2026.	
7.	**COMMITTEE TERMS OF REFERENCE AND PERFORMANCE** The Committee reviewed the Audit & Risk Committee's Terms of Reference. The Committee agreed the Chair should recommend that the Terms of Reference be adopted by the Standards Commission at its meeting on 25 May 2026. It was noted that the Committee's activities during 2025/26 included: • Reviewing the draft Annual Accounts for approval by the Standards Commission; • Reviewing the Risk Register and identifying and reviewing actions to be taken to mitigate risks; • Recommending changes to the Risk Register and the individual risk scores in light of developments and actions taken; • Suggesting risks and mitigating actions to be included in the Risk Register for 2026/27; • Reviewing and recommending the external audit plan (including the timetable and fee); • Reviewing internal and external audit reports and any management responses; • Reviewing the budget bid for 2026/27; and • Reviewing the structure and frequency of Standards Commission meetings. The Committee agreed that the Chair should advise the Standards Commission of this performance report at its meeting on 25 May 2026 and, as a Commission Member and the	**Chair** **Chair**

	Committee's Chair, could also confirm that she was confident that the Committee had discharged its duties effectively in 2025/26, in accordance with its Terms of Reference.	
ANY OTHER BUSINESS		
8.	**REVIEW OF KPI MEASURES** The Committee reviewed the KPI report as at 31 March 2026 in its revised format reflecting the four strategic aims of the Standards Commission. The Committee noted that while any key performance indicators should be proportionate to the Standards Commission's size and remit, they should allow Members to monitor its performance at a strategic level across all activities. The Committee noted the summary of the KPI measures used by NIPSO in their 2024/25 annual accounts. These measures are broadly similar to those used by the Standards Commission in that they focus on customer service and expenditure. The Committee agreed that a KPI on feedback on training and educational material could be included from 1 April 2027. The Committee agreed to consider the matter further at its meeting in January 2027.	**Executive Team**
NEXT MEETING		
9.	The Committee noted that it was next scheduled to meet online on 21 July 2026.	