

Scotland Excel

To: Joint Committee

On: 19 June 2020

**Report by:
Chief Executive of Scotland Excel**

Review of Scotland Excel Governance

1. Summary

- 1.1 The purpose of this report is to seek approval from the Joint Committee to delegate authority to the Executive Sub-Committee to approve the Internal Audit Annual Report and any other scheduled annual Internal Audit Report and for the Scheme of Delegations to be amended accordingly.

2. Recommendations

- 2.1 The Joint Committee is recommended to agree:
- a) That the approval of Internal Audit Annual Report and any other scheduled annual Internal Audit Report be delegated to the Executive Sub-Committee.
 - b) That the Scheme of Delegates be amended by the insertion of a new paragraph 4.3 (i) in the following terms:-

“i) to consider and approve the Internal Audit Annual Report and any other scheduled annual Internal Audit Report”

3. Background

- 3.1 In terms of the Standing Orders of the Scotland Excel Joint Committee, the Committee can delegate authority on certain matters to the Executive Sub-committee. Those delegations are set out in the Scotland Excel Scheme of Delegations. Examples of existing delegations are the approval for signature of the Audited Accounts, approval of the annual business plan and approval of External Audit Reports.
- 3.2 The Internal Audit Annual Report is usually considered each year at the June meeting of the Joint Committee. Similarly, each year the Internal Auditor selects one area of Scotland Excel’s work for a specific examination and report. For example, this year a report has been prepared on the Contract Working Arrangements. The timing of preparation of those reports and content of them would be better aligned to the Executive Sub-committee, as this usually meets every month outwith recess periods, and regularly considers matters such

as the risk register. This would also remove the current inconsistency between approval of external and internal audit reports.

- 3.3 Therefore, authority is sought from the Joint Committee to delegate consideration and approval of these reports to the Executive Subcommittee and to amend the Scheme of Delegations accordingly.