

**AUDIT COMMITTEE**  
**Minutes of Meeting held on Thursday 22 August 2024**  
**At 12:30pm in the Boardroom and by MS Teams**

**Present:**

Jessie McLeman (Convener)  
 Grenville Johnston

Murray Easton (Interim Director of Finance and  
 Officer to the Committee)

**In Attendance:**

David Patterson  
 Michaela Munro  
 Eleanor Melton (Clerk)

Pat Kenny (Deloitte – MS Teams)  
 Phil Mason (Deloitte – MS Teams)  
 Alex Hastings (Minutes)

**This meeting consists of members of Audit Committee who have been given delegated authority to review and subsequently sign off the 2022-23 Statutory Accounts. This decision was agreed at the Board of Management meeting held on 20 June 2024.**

Item		Action	Date
<b>A.24.03.01</b>	<b>Statutory Accounts</b>		
1.1	Jessie welcomed all to today’s meeting, explaining that the final version of the document has been circulated, with most recent changes highlighted throughout. Murray supported the paper, highlighting where and why changes had been made. All changes have been addressed by Deloitte.		
	The Statutory Accounts were approved by delegated authority as agreed by the Board of Management. To be signed on 23 August 2024		
<b>A.24.03.02</b>	<b>External Audit Report 2022-23</b>		
2.1	Phil supported the ISA260 report as presented, highlighting key points, findings and recommendations. Phil explained a live issue, of which he is unsure of the impact – guidance is being followed. Following discussion and final wording being agreed by those present, the report will be ready for sign off on 23 August 2024.		
<b>A.24.03.03</b>	<b>Audit Committee Report to the Board</b>		
3.1	The Committee agreed to approve the report, subject to the relevant amendments Jessie agreed to make. The report will be amended per Phils comments and finalised for submission to the Board of Management.		
	<b>Actions Agreed following signing:</b>		
	All documents will be sent to RSB and OSCR	<b>ME/MM</b>	

	RSB to submit to the Scottish Funding Council	<b>RSB</b>	
	Deloitte will submit to Audit Scotland	<b>Deloitte</b>	
	All documents to be circulated to the Board of Management	<b>Clerk</b>	
	<i>Meeting closed at 1.15pm</i>		