

**WHEATLEY HOUSING GROUP LIMITED****GROUP AUDIT COMMITTEE****MINUTE OF MEETING – 8 November 2023****Wheatley Homes East, Edinburgh**

**Present:** Caroline Gardner (Chair), Bernadette Hewitt, Fiona Burden, David Rockliff and Alison McLaughlin

**In attendance:** Jo Armstrong (Group Chair), Anthony Allison (Group Director of Governance and Business Solutions), Ranald Brown (Director of Assurance), Steven Henderson (Group Chief Executive), Pauline Turnock (Group Director of Finance), Michael Wilkie (KPMG), Duncan Black (Glasgow City Council Head of Audit and Inspection – item 5 only), Jillian Campbell (Senior Audit Manager, Glasgow City Council – item 5 only), and Frank McCafferty (Group Director of Repairs and Assets -item 8 only).

**1. Welcome to new member**

The Committee welcomed David Rockliff to his first Committee meeting.

**2. Apologies for Absence**

Apologies were received from Mauren Dowden.

**3. Declarations of Interest**

The Committee noted that David Rockliff was a Non-Executive Director of Lowther Homes.

**4. Minute of previous Audit Committee meeting and matters arising**

**Decided: The Committee approved the minute of 18 August 2023.**

**5. Risk Management Update**

The Committee were provided with a summary of the review of the Strategic Risk Register, the risks outwith risk appetite and the rationale why, and the proposed amendments to some risks.

[redacted]

The Committee discussed supply chain risk, particularly within the context of rising business insolvency. It was explained that we adjust our approach based on risk, such as having increased monitoring of supplies during the pandemic in areas such as repair materials and Personal Protective Equipment. It was further explained that we have a well-defined, regularly reviewed bespoke approach for new build suppliers. It was agreed a more detailed update on our approach to supply chain risk management be brought to the May meeting.

**Decided: The Committee noted the contents of the report and recommended the proposed changes to the Strategic Risk Register for approval by the Board.**

**6. [redacted]**

**Decided: The Committee noted the contents of the report.**

**7. Group Assurance Update**

The Committee were provided with an update on the delivery of the Internal Audit Annual Plan, including the findings of the reviews of: Astra/IWorld IT General Controls; Lowther factoring income; and accounts payable. An update was also provided on the [redacted], legislative compliance mapping, data analytic activity and follow up activity.

The Committee discussed the findings of the accounts payable review, particularly the controls which steer staff into the correct process. It was explained that controls such as the Scheme of Financial Delegation were built into our invoice management system. It was further explained that faster payments covered mainly one-off payments which the invoice system was not the best mechanism to use.

The Committee discussed the use of p-cards and how we agree on who is eligible for one. It was explained that a key driver was to reduce cash usage, provide better data on spending which is then subject to checks and that our policy sets out the basis of eligibility.

[Redacted]

**Decided: The Committee noted the contents of the report.**

**8. Rolling Internal Audit Plan**

The Committee were provided with a report which sought approval of the 12-month rolling internal audit plan, and the proposed reviews for the next period.

The Committee reviewed the plan and agreed the proposals were appropriate and relevant.

**Decided: The Committee noted the contents of the report and approved the 12-month rolling internal audit plan, and the proposed reviews for the**

**9. Fire Prevention and Mitigation Update**

The Committee were provided with a report which provided an update on: Person-Centred Risk Assessments (PCRA) across Group; the rate of Accidental Dwelling Fires (ADFs) across the Group; progress with our Fire Risk Assessment programme; and Routine Fire Safety Monitoring in our Multi Storey Flats (MSFs) by Scottish Fire and Rescue Service (SFRS).

The Committee discussed the likelihood that individuals assessed as high risk are likely to be high risk in other ways and how we would coordinate any support required. It was explained that this was an area, vulnerability, that we have identified as a priority and how such information is available to relevant staff in delivering services and assessing risk.

The Committee discussed the sustainability of SFRS support within the context of their funding challenges. It was explained this was something we are cognisant of, but that as prevention is a high priority we do not, at this stage, consider this to be a high risk.

**Decided: The Committee noted the update and progress of our FPMF for April – September 2023.**

**10. AOCB**

There was no other competent business.

**Signature:** ..... **Date:** .....  
**Chair**