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	Audit and Risk Committee (ARC) **Minute of Meeting** 26 March 2024 0930hrs Microsoft Teams
Chair	Andrew Harvey, Audit and Risk Committee Chair
Present	Dónall Curtin, Audit and Risk Committee Member Christine Martin, Audit and Risk Committee Member Julie Wardhaugh, Audit and Risk Committee Member
In attendance	Chris Kerr, Director of Policy and Corporate Services and Accountable Officer Chief Finance Officer (HB) Head of Risk and Information Governance (AR) Head of Enterprise Risk Management (CI) Head of Information Governance (AK) Information Governance Manager (AS) Internal Audit Manager (AB), Scottish Government Directorate for Internal Audit and Assurance (SGDIAA) Associate Partner (PK), Deloitte Senior Manager (LM), Deloitte Billy Harkness, Director of People – *item 2* Head of Organisation Development (ND) – *item 2*
Apologies	Tim Wright, Audit and Risk Committee Member Senior Internal Audit Manager (KM), (SGDIAA)
Secretariat	Executive Assistant to the Director for Customer and Business Development (JM)

1.   Introduction, apologies, and chair's matters

1.1   The Chair welcomed everyone to the meeting and noted the apologies as above.

2.   Internal Audit

2.1 **Hybrid Working and Culture Report**

2.1.1 The Director of People and the Head of Organisation Development joined the meeting to receive questions on the hybrid working and culture assurance review report alongside the Internal Audit Manager. The report provided a reasonable assurance opinion with two medium rated recommendations made which were welcomed by RoS Management as they align with internal research findings. The review limitations highlighted in the report were noted.

2.1.2 The Committee welcomed the positive report and sensible recommendations made, however agreed that the report has a staff centric focus and would have expected this to encompass a fuller evaluation of the wider controls in place to manage risks. The Committee understood that this may be difficult to evaluate and reflected

that not all pieces of work may be suitable for external audit reviews; this would need to be considered for similar reviews in the future. The Committee further considered that it would have expected to receive a sense of the range of management information gathered from the report, and was interested to hear more about the various data sets in operation and how these are analysed to improve colleague engagement. The Committee was particularly interested to hear about the work done to benchmark the RoS hybrid approach against other organisations to understand what good looks like across both the public and private sectors.

2.1.3   The Committee discussed the recent media articles around the return to office working for some organisations and heard of the plans to reach out to similar organisations to better understand their approach. It was noted that productivity and performance across all areas of RoS will be a focus for the year ahead.

2.1.4   The Committee thanked the internal audit and RoS colleagues for the positive report which concludes the audit plan for 2023/34.

3.   Any other competent business

3.1   No other business was raised.

4.   Meeting close

4.1   The formal meeting closed at 1000hrs. Internal and external audit colleagues left the meeting, and the Committee and RoS colleagues continued to conduct informal deep dives into PCS Engagement; Data Strategy and Principles, and provided feedback on the draft Current Operating Model. No actions arose during the informal meeting that required to be added to the action log.

Date of next meeting:

14 May 2024
1030hrs
St Vincent Plaza, Glasgow