

SUB-COMMITTEE PAPER

FOR APPROVAL



MINUTES

of the Meeting held on Tuesday 25 April 2024
Virtual meeting

COMMITTEE MEMBERS IN ATTENDANCE:

Craig Morton
Martin Joyce
Adam Turner

APOLOGIES:

Victoria Bluck

STAFF IN ATTENDANCE:

John Davidson
Craig Porter
Sandy Young
Iona Taylor
Tammy Allan

Chief Executive
Director of Finance and Business Support
Director of Housing Management
Director of Asset Management
Business Improvement Officer (minutes)

OTHERS IN ATTENDANCE:

Scott McCready – For items 858 to 865

Please note that these minutes have been edited to remove any commercially sensitive or confidential discussions

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STANDING ITEMS	
877	Welcome AT welcomed all attendees to the meeting.
878	Apologies A record was made of apologies from non-attendees.
879	Approval of Previous Minutes – January 2023 The minutes of the meeting held on 24 January 2024 were approved without amendment.
880	AOCB Approval None
881	Declaration of Interest on any Agenda items None
882	Matters Arising/Update None
FOR APPROVAL	
883	Internal Audit Reports – Tenancy Sustainment SM informed the Sub-committee that a strong level of assurance was given following the recent internal audit. He noted the 8 good practise points, and no recommendations were made. SM moved on to advise that they were happy that AHA had everything in line when compared with other RSLs. The Audit and Finance Sub-committee noted the internal audit report and recommendations as provided by Wylie and Bisset.
884	Internal Audit Annual Report SM outlined that they were happy that AHA had adequate processes in place and he noted strong reports throughout the year. In the coming year there are 14 recommendations that will be followed up. The Audit and Finance Sub-committee noted the internal audit report and recommendations as provided by Wylie and Bisset.
885	Internal Audit Action Plan Update The report was presented to the Sub-committee and a query was raised around the recommendation relating to dampness and mould. IT informed the Sub-committee if the work that is being undertaken with regards to sensors and she noted that the dampness and mould policy will be taken to SMT before going to Board for final approval. The Audit and Finance Sub-committee noted the inclusion of recommendations in respect of recent audit exercises, as well as progress made in relation to the outstanding recommendations.
886	External Audit Plan CP informed the Audit and Finance Sub-committee of the plan received from the external auditors was straight forward. He highlighted the fee proposal and advised that they will also undertake the AEL audit following their auditor reducing the services that they provide. The Audit and Finance Sub-committee approved the External Audit Plan for 2023/24 from Chiene and Tait. The audit plan highlights the key areas to be reviewed during the external audit to be undertaken during the June 2024.
887	Risk Map: Quarter 4 Review The Sub-committee noted that the risk map will be reviewed in the coming months as AHA need to consider how it measures and reports risk. The Audit and Finance Sub-committee noted the status of the risk map.

888	<p>Bad Debt Write-Off</p> <p>The report was presented to the Sub-committee who noted that what was being presented is similar to previous periods. CP noted that the work at the Howden walkways needs to be completed, however it will be difficult to recover the costs from owner occupiers, but this matter will be assessed before the work goes out to tender.</p> <p>CP also made the Sub-committee aware of the high number of sequestrations that the Association have encountered recently.</p> <p>The Audit and Finance Sub-committee agreed that the proposed bad debt write-off/write-off of credit balances should be submitted to the next Board meeting for approval.</p>
INFORMATION PAPERS	
889	<p>ICT Network Internal Vulnerability Assessment</p> <p>The report was presented to the Sub-committee and CP referred to the recommendations that were made following the Assessment. He noted how the main recommendation that was received refers the issues that the Association were experiencing with Aareon. However, the remaining recommendations are either under review by the ICT team or have been actioned.</p> <p>The Audit and Finance Sub-committee noted the Vulnerability Report on our Internal Infrastructure. Due to the continuous changes to our network and the ability to work from home, the internal and external infrastructure is tested annually. The ICT internal network was tested in February 2024, with critical and high recommendations actioned, immediately and medium and low actioned upon investigation, understanding and testing.</p>
890	<p>Pension Update</p> <p>The report was presented to the Sub-committee and CP noted that [REDACTED] [REDACTED] However, results will be presented once available.</p> <p>The Audit and Finance Sub-committee noted the SHAPS Employer Committee Update, following their meeting on 22 March 2024.</p>
891	<p>Sole Supplier Justification Review</p> <p>CP informed the Sub-committee that the Association had not entered into any sole supplier arrangements since the last meeting.</p> <p>The Audit & Finance Sub-Committee noted the sole supplier arrangements entered into since the last meeting.</p>
892	<p>AOCB</p> <p>None.</p>
893	<p>Date of next meeting</p> <p>The next meeting will be held on Thursday 25th July 2024</p>

Approved by:

Date: