

Note – Single Item Agenda

Meeting Date	Thursday 22 June 2023, 13:00-14:00, via video conference
Committee	Andy Shaw ACA, Chair David Watt CA
Attendees	Ombudsman - Rosemary Agnew Director - Niki Maclean Head of Improvement, Standards and Engagement – Andrew Sheridan Accountant – Julie Murphy Corporate Services Manager - Fiona Paterson (note taker)
Observer	Communications and Engagement Manager - Matt Lam Communications Officer (CO) Head of Investigations INWO & SWF – Elaine Cameron
Apologies	Claire Robertson CA

Item	Subject	Main points of discussion	Actions agreed	Due	Lead
1.	Welcome	1. The AAB noted the apologies and were introduced to the new Head of Investigations INWO & SWF.			
3.	Draft 2022-23 SPSO Annual	1. The Ombudsman noted that she was aware the performance report was quite long, which reflects the many different functions the SPSO is enacted to fulfil. She also noted that the graphic design	Finalise draft for issuing to External Auditors	By 10/07/23	RA, CO CSM



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	Report and Accounts	<p>final document will be much more accessible and readable than the draft word version they had before them.</p> <ol style="list-style-type: none">2. The AAB provided general feedback on the clarity of the document, consistency in references and language used, and noted the points of repetition that could be addressed.2. The AAB focussed on the new IFRS 16 inclusions in the financial statements, noting where additional notes would be helpful to clarify the figures relating to the treatment of the Bridgeside House lease. These points were reviewed with the Accountant, who joined the meeting for the Financial Statement's discussion. The Accountant noted she would be meeting with the External Auditor on Friday 23 June to confirm how IFRS 16 should be treated in the Financial Statements.3. The Ombudsman noted all the feedback and comments, which will be fully considered, and thanked the AAB for taking the time to provide such helpful advice on this important document. The draft document will be updated with these comments and issued to the external Auditors before fieldwork begins on 10 July.4. The full audited document will be issued to the AAB ahead of the sign-off meeting on 22 September 2023, and the final document will be laid before parliament by end-October 2023 under the Public Finance and Accountability (Scotland) Act			

Approved for publication 23 June 2023

Andy Shaw, Chair