



The Scottish Parliament
Pàrlamaid na h-Alba

ADVISORY AUDIT BOARD - 2 MEMBERS

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Information for applicants

To apply for this appointment, you should read the information below and submit a CV, covering letter and the other documents by **12 noon on Monday 27 May 2024**.

Context

The Scottish Parliamentary Corporate Body (SPCB) is seeking to appoint two independent members to its Advisory Audit Board one of whom must be a professionally qualified accountant (CCAB or equivalent) with demonstrable technical accounting knowledge and skills.

Statutory framework

The Scottish Parliament was established by the Scotland Act 1998. The Scottish Parliament debates issues and makes laws for Scotland. It is made up of 129 elected representatives, who are known as members of the Scottish Parliament or MSPs.

The Scottish Parliamentary Corporate Body (SPCB) was established by the Scotland Act 1998. The SPCB is a body corporate. The members of the SPCB are the Presiding Officer and at least four MSPs appointed in accordance with Standing Orders. The SPCB provides the Parliament, or ensures the Parliament is provided with, the property, staff and services that it requires.

The members of the SPCB are -

Rt Hon Alison Johnstone MSP
Claire Baker MSP
Jackson Carlaw MSP
Maggie Chapman MSP, and
Christine Grahame MSP

Further information about the SPCB can be found at-

[Scottish Parliamentary Corporate Body | Scottish Parliament Website](#)

Finance

The activities of the SPCB are funded from the Scottish Consolidated Fund. The annual Expenditure Budget is circa £143.1m.

The Clerk/Chief Executive of the Parliament, David McGill is the Principal Accountable Officer.

The SPCB has appointed a Head of Internal Audit to provide internal audit services to the Parliament.

The Scottish Parliament's accounts are subject to audit by the Auditor General for Scotland.

Officeholders

The SPCB currently supports seven independent officeholders and funds the devolved Scottish activities of the Electoral Commission. In 2024/25 it will start to support an eighth officeholder, the Patient Safety Commissioner for Scotland.

The officeholders' budgets form part of the SPCB's overall budget and for 2024/25 amount to £18.3m.

The officeholders are –

- Scottish Public Services Ombudsman
- Scottish Information Commissioner
- Commissioner for Children and Young People in Scotland
- Commissioner for Ethical Standards in Public Life in Scotland
- Scottish Human Rights Commission
- Standards Commission for Scotland
- Biometrics Commissioner for Scotland

Further information about the officeholders can be found at

[Officeholders | Scottish Parliament Website](#)

Advisory Audit Board

As a key feature of the Parliament's governance arrangements is an Advisory Audit Board (AAB). Its main purpose is to provide advice to the Clerk/Chief Executive of the Parliament and where appropriate, the SPCB on financial management and reporting, audit, risk and governance matters.

The independent members of the AAB also provide AAB services to the SPCB supported officeholders.

The AAB is comprised of 3 independent members (one of whom is the Chair) and two members of the SPCB. The current members are

- Andy Shaw (Chair)
- David Watt
- Claire Robertson
- Claire Baker MSP, and
- Jackson Carlaw MSP

A copy of the AAB's Terms of Reference is provided at Annex A. Further information on the AAB can be found on the Parliament's website at -

[Advisory Audit Board | Scottish Parliament Website](#)

Key responsibilities and duties

1. The independent members of the AAB contribute to the effective governance of the Scottish Parliament by -

- Advising the Clerk/Chief Executive (as the Principal Accountable Officer) and where appropriate, the Scottish Parliamentary Corporate Body on risk, control, governance and associated issues
- Offering expert advice on the format, content, disclosures and professional judgements included in the Scottish Parliamentary Corporate Body's annual report and accounts
- Providing authoritative commentary on the work of internal and external auditors including audit plans, the delivery of all audit work, audit recommendations and the appropriateness of management responses, and
- Providing other sources of assurance relating to the overall governance requirements of the Parliament, including reports on financial management and related issues.

2. The independent members of the AAB contribute to the effective governance of the officeholders by –

- advising the Accountable Officers on risk, control, governance and associated issues
- offering expert advice on the format, content, disclosures and professional judgements included in the officeholders' annual report and accounts
- providing authoritative commentary on the work of internal and external auditors including audit plans, the delivery of all audit work, audit recommendations and the appropriateness of management response, and
- providing other sources of assurance relating to the overall governance requirements, including reports on financial management and related issues.

Officeholders each have their own Terms of Reference for their AAB members.

Person Specification

Suitability for these appointments will be tested through the following essential and desirable criteria.

Essential

- For the accountancy professional only - demonstrable technical knowledge and expertise and the ability to deploy it at a senior level
- Excellent communication and relationship building skills
- Experience of ensuring effective governance at senior management or board level
- Excellent influencing skills
- The ability to exercise judgement across a range of policy and strategic management issues
- Board or committee experience in an executive or non-executive capacity.

Desirable

- An understanding of the role and purpose of the Scottish Parliament, and
- Awareness of the officeholders supported by the SPCB.

Application and selection process

All applicants must submit a current CV **and** a covering letter which should include information on why they are applying and what particular skills and knowledge they will bring to the role.

Applicants will wish to refer to the key responsibilities and the person specification on pages 3 and 4 of this guidance note, before compiling their covering letter.

The additional forms mentioned below can be found on our website at

Please note that a CV submitted without a covering letter will not be considered.

Political Activity Form

The information provided in the political activity form will remain confidential until the panel has agreed who it wishes to nominate. At this time, the information will be released to panel members to make them aware of any activity.

The information provided by applicants regarding their political activity **is not** a determining factor in the selection process.

Additional Information

Please indicate if you have ever been convicted of any offence (other than minor motoring offences) which are not spent in accordance with the Rehabilitation of Offenders Act 1974 or if any charges are outstanding; been adjudged bankrupt or made a composition or arrangement with your creditors over the past 10 years; been dismissed from any office or employment over the past 10 years; ever been disqualified from acting as a company director or in the conduct of a Company; ever been a director, partner or manager of a company which has gone into liquidation, receivership or administration; any other facts to declare which you feel might be raised in public in future in relation to your suitability to hold appointment for which you are being considered, for example, because they could be presented as a conflict of interest.

Equal opportunities

The SPCB is committed to promoting equality of opportunity and treatment and to eliminating unfair discrimination in its employment/appointment practices.

If you require any of the documentation in an alternative format, or you have any questions about the post or the selection process, please contact Andrew Munro, The Scottish Parliament, Edinburgh EH99 1SP (telephone 0131 348 6133) or at andrew.munro@parliament.scot

The Panel

The panel members are David McGill, David Watt (who is currently a member of the AAB and who will be appointed as the chair with effect from 1 June 2024) and Rosemary Agnew, the Scottish Public Services Ombudsman.

Selection Process

Short listing will take place on 4 June 2024. The applicants who appear from the information provided to have the best skills and knowledge for the posts will be invited to interview.

Interviews will be held on Monday 17 June 2024 at the Scottish Parliament.

Please note we do not reimburse travel or other expenses to attend interview, but we would be happy to explore alternative arrangements if this causes you difficulty.

An offer of appointment will be made following the satisfactory completion of pre-appointment checks.

Submitting your application

Please ensure you complete and return all the necessary documentation-

- CV
- covering letter on why you have applied and what you will bring to the role
- the Equal Opportunities Monitoring Form (this is voluntary)
- the Political Activity Form
- any additional information.

CVs and covering letters can be e-mailed to:

officeholder.applications@parliament.scot

If you submit your CV and other documentation via e-mail, please ensure that you receive an e-mail acknowledgement from us.

Post your CV, covering letter and other documents to -

The Scottish Parliament
Officeholder Services
Room Q2.03
Edinburgh
EH99 1SP

The closing date for applications is **12 noon on 27 May 2024**

Late submissions will not be accepted.

Annex A

Terms and conditions of appointment

Status

The appointment will not be construed in any way as constituting a contract of employment between the appointee and the SPCB.

Length of Appointment

The appointment is offered on the basis of a 3-year term, with the possibility of reappointment for a further term.

The successful candidate will be expected to take up appointment in Summer 2024.

Daily fee rate

The daily fee rate is £348.66 which may be reviewed by the SPCB.

Expenses

Expenses that are actually and necessarily incurred in connection with your official duties will be reimbursed e.g.-

- travel to and from home to the Parliament; and
- travel and subsistence when you are required to work at other locations.

Location

The Scottish Parliament is based in Edinburgh.

Four of the officeholders are co-located at Bridgeside House, McDonald Road in Edinburgh - they are the Scottish Public Services Ombudsman, the Children's Commissioner, the Scottish Biometrics Commissioner and the Scottish Human Rights Commission. The new Patient Safety Commissioner for Scotland will also be based at Bridgeside House.

The Commissioner for Ethical Standards in Public Life in Scotland is based at Thistle House, Haymarket Terrace, Edinburgh.

The Scottish Information Commissioner is based in St Andrews.

Time Commitment

The time commitment for this appointment is approximately 13 days per annum.

The SPCB's AAB meets formally four times per annum with the option of meeting more frequently, if circumstances demand.

The independent AAB members (the chair and a member or two members) will meet with each of the officeholders at least once per annum with the option of meeting more frequently if required.

Termination of Appointment

The appointment is made at the discretion of the SPCB. Your appointment may be terminated at any time by the SPCB, if it so decides.

The appointee may resign their appointment by giving at least 3 months' written notice to the SPCB.

Confidentiality

During and after your appointment, you will be subject to an obligation of confidentiality in relation to any information of a confidential nature which comes to your knowledge.

Pension

The post is not pensionable.

Scottish Parliamentary Corporate Body – AAB

Terms of Reference

The AAB's agreed terms of reference are as follows:

Membership

The AAB shall consist of two members of the Scottish Parliamentary Corporate Body (SPCB) plus three independent members. The meetings will be chaired by one of the independent members. The composition of the Board will be reviewed as required.

Meetings

The AAB will typically meet four times per annum (March, June, September and December). The Chair of the AAB may convene additional meetings as they deem necessary.

A minimum of two members, one of whom must be an independent member, will be present for a meeting to be deemed quorate. All meetings will be chaired by an independent member.

Attendees at AAB meetings will normally be the Clerk/Chief Executive, the Head of Financial Resources, the Financial Controller and the Head of Internal Audit.

The AAB is authorised to seek any information it requires from other officials of the Parliamentary Service either in writing or by giving evidence before it.

Audit Scotland and the Head of Internal Audit should have access to the AAB and should attend all meetings.

Audit Scotland and the Head of Internal Audit should also have access to the AAB without the presence of senior staff of the Parliamentary Service.

Responsibilities

The AAB will review and advise the Clerk/Chief Executive (as the Principal Accountable Officer) and, where appropriate, the SPCB on:

- the adequacy of the arrangements for ensuring robust governance and internal controls, including those established to identify, assess and manage risk
- the planned activity of Audit Scotland and the results of its work
- the planned activity of Internal Audit and the results of its work
- the findings of audit reports, insofar as they affect the overall performance of the Parliament
- the adequacy of management responses to issues identified by audit activity and the arrangements for monitoring the implementation of agreed recommendations
- proposals for tendering for audit services or for the purchase of non-audit services from contractors who provide audit services; and

- other sources of assurance relating to the overall governance requirements of the Parliament, including reports on financial management and related issues.

In particular, the AAB shall review the system of internal control and provide the Clerk/Chief Executive (Principal Accountable Officer) with advice on whether the necessary assurances required for the signing of the Governance Statement contained within the annual accounts have been provided.

The AAB will report to the SPCB annually for the purposes of the Annual Report and Accounts and at such other times as the AAB considers necessary.

As well as financial and value for money audits, the AAB may consider other related topics as appropriate.