

Deloitte LLP Governance & Transparency Audit Action Points

Progress as at 30 November 2021

FINANCIAL SUSTAINABILITY						
<u>Action Point</u>	<u>Ownership</u>	<u>Deloitte</u> <u>Priority</u>	<u>CC</u> <u>Weighting</u>	<u>Target Date</u>	<u>% Completed</u>	<u>Outcomes</u>
1.1	Finance	H	3	June	100%	Incorporated 2022/23 budget process
1.2	Finance/CEO	H	3	September	100%	Current Structure Projected to 5 Years.
1.3	CEO/Convener	H	1	September	100%	Conclusions to be considered by Board on 3 December 2021
1.4	CEO/Operations	H	2	To follow 1.3	-	
1.5	CEO/AFC/Board	H	1	September	60%	Now part of 1.3
1.6	Finance	M	4	July	100%	Approved at July Audit & Finance Committee
1.7	Finance	L	5	July	100%	Incorporated 2022/23 budget process

LEADERSHIP						
<u>Action Point</u>	<u>Ownership</u>	<u>Deloitte</u> <u>Priority</u>	<u>CC</u> <u>Weighting</u>	<u>Target Date</u>	<u>% Completed</u>	<u>Outcomes</u>
2.1	Board	H	1	October	100%	The Board has cancelled its earlier 'no confidence' position
2.2	Board	H	1	June	100%	New Convener appointed July
2.3	Convener	H	3	Feb-22	100%	Guidance provided to Convener on undertaking appraisal process
2.4	CEO	H	3	August	100%	SMT Training Plan Formalised and populated
2.5	CEO/Convener	H	2	June	100%	CEO and Convener now document communications with Sponsor Division. A recap of these is now a Standing Item on Board agenda Training sourced and delivered. Action Plan to be considered by Board 3 December 2021
2.6	Convener/Business Support	H	2	September	100%	CC Solicitor will be main contact in event AO unavailable
2.7	Convener	H	2	August	100%	Refer to 2.6
2.8	Convener/Business Support	H	2	September	100%	Refer to 2.6
2.9	Business Support	M	4	September	100%	AFC agreed revised training plan to go to December Board Meeting
2.10	Business Support	M	4	September	100%	Feedback monitoring form created and circulated

GOVERNANCE						
<u>Action Point</u>	<u>Ownership</u>	<u>Deloitte</u> <u>Priority</u>	<u>CC</u> <u>Weighting</u>	<u>Target Date</u>	<u>% Completed</u>	<u>Outcomes</u>
3.1	Convener	H	3	August	90%	Imminent. Final draft to be reviewed by Board on 3 December 2021

3.2	CEO	H	3	August	100%	Board confirmed at October Meeting
3.3	Convener	H	3	August	100%	Linked to 3.1
3.4	CEO/Convener	H	3	October	30%	Head of Finance has created an initial draft for comment
3.5	CEO/AFC	H	4	Linked to 3.4	-	
3.6	Convener/Business S	H	2	September	100%	Refer to 2.6
3.7	Business Support	H	2	September	100%	Refer to 2.6
3.8	Business Support	H	2	September	100%	Refer to 2.6
3.9	Finance/AFC	H	3	August	100%	KPI Report has transferred to Board Agenda & AFC Workplan in line with SG Audit & Assurance Committee Handbook
3.10	Business Support/Bo	H	3	December	25%	Pre-election materials being developed

OPENESS & TRANSPARENCY

<u>Action Point</u>	<u>Ownership</u>	<u>Deloitte</u> <u>Priority</u>	<u>CC</u> <u>Weighting</u>	<u>Target Date</u>	<u>% Completed</u>	<u>Outcomes</u>
4.1	CEO	H	3	August	100%	Reviewed
4.2	Business Support	H	3	September	100%	Training delivered and follow up plan in place.
4.3	CEO/AFC	H	2	Jan-22	40%	Linked to outcome of 4.2
4.4	CEO/Board	H	3	Nov	100%	Regulatory Case Stats incorporated into Board Papers
4.5	Business Support	M	4	July	100%	Incorporated into minute taking process
4.6	SMT	M	4	August	100%	Written reports now standard, with oral reports only as needed
4.7	CEO	M	4	August	100%	Captured within other Action Points
4.8	CEO/Board	M	2	June	100%	Captured within Board Workplan; Board now scrutinises this.
4.9	Business Support	M	3	June	100%	Incorporated into SMT Agenda as Standing Item
4.10	Business Support	M	2	December	60%	Revised draft to be considered by Board on 3 December 2021.

RELATIONSHIPS

<u>Action Point</u>	<u>Ownership</u>	<u>Deloitte</u> <u>Priority</u>	<u>CC</u> <u>Weighting</u>	<u>Target Date</u>	<u>% Completed</u>	<u>Outcomes</u>
5.1	Convener	H	2	August	100%	Invite automatically issued by Sponsor to Convener/Vice Convener
5.2	CEO/Convener	H	3	August	100%	Minutes/agenda of sponsor division meetings with Commission to be shared with Board

5.3	Business Support	H	3	August	100%	Standing item added to Board agenda
5.4	Convener	H	3	August	100%	SG Sponsor will be invited to CC internal meetings 'as appropriate'.

CC Weighting Key
1 CRITICAL
2 URGENT
3 MODERATELY URGENT
4 LEAST URGENT
5 NOT URGENT