

SEStran Performance & Audit Committee

1pm, Friday 12th September 2025
Microsoft Teams

Agenda

1. **ORDER OF BUSINESS**
2. **APOLOGIES**
3. **DECLARATIONS OF INTEREST**
4. **MINUTES**
(a) Performance and Audit Committee – Friday 6th June 2025
(b) Project And Strategy Delivery Oversight Subgroup – Thursday 14th August 2025
5. **EXTERNAL AUDITOR’S ANNUAL REPORT** – Report by Christopher Gardner, Audit Scotland
6. **AUDITED ANNUAL ACCOUNTS** – Report by Richard Lloyd-Bethell
7. **COUNCIL REQUISITIONS** – Update by Brian Butler
8. **FINANCIAL PLANNING PROCEDURES** – Update by Brian Butler
9. **HR POLICIES REPORT** – Report by Angela Chambers
10. **RISK MANAGEMENT REPORT** – Report by Angela Chambers
11. **CONTRACTS REGISTER** – Report by Michael Melton
12. **PROJECTS AND STRATEGY PERFORMANCE REPORT** – Report by Michael Melton
13. **DATE OF NEXT MEETING**
The date of the next meeting is **Friday 21st November 2025**

1. Order Of Business

2. Apologies

3. Declarations Of Interest

Minutes

4 (a) P&A Committee Friday 6th June 2025

4 (b) PaSDOS Thursday 14th August 2025

For Approval

5. Audited Annual Accounts

Iain Shaw

6. External Auditor's Annual Accounts

Christopher Gardner

7. Council Requisitions

Brian Butler

Main sources of SEStran Core and Projects funding (excluding People and Place)

- Transport Scotland Grant and Council Requisitions not increased for 12+ years
- Requisitions reduced by 10% in that period
- TS grant reduced by 5% in 2024/25
- Inflation over 40% in that period
- Impact on SEStran's ability to deliver the Regional Transport Strategy

Proposal to increase Council Requisitions

- Total Requisitions £190k (breakdown on next slide)
- Multiplier enjoyed by partner Councils
- Reasons for and impact of underspends since 2020/21
- SEStran reserves
- Proposal to increase Requisitions in 2026/27
- Potential requirement to recalculate share based on population changes
- Write to Councils ahead of budgeting for 2026/27

Council Requisitions – current levels

Council	Annual payment (£)
City of Edinburgh	61,389
Clackmannanshire	6,094
East Lothian	13,344
Falkirk	18,610
Fife	43,786
Midlothian	11,528
Scottish Borders	13,683
West Lothian	21,565
Total	190,000

8. Financial Planning Procedures

Brian Butler

Financial Planning Procedures

- 2023/24 Internal Audit recommendation:
 - Devise Financial Planning Procedure
 - Scenario planning
 - Efficiency savings
 - Lessons learned
- 2024/25 External Audit recommendation:
 - Extend financial planning horizon to cover the medium term (3 to 5 years)

9. HR Policies

Angela Chambers

HR Policy Review

- Sexual Harassment Policy updated to take account of The Worker Protection (Amendment of Equality Act 2010) Act 2023
- Minor revisions of the following procedures:
 - Equal Opportunities & Dignity at Work Policy
 - Flexible Working Policy
 - Family Leave Policy
 - Recruitment Policy

10. Risk Management Report

Angela Chambers

Key Risks

- A Potential Change to Transport Governance
- Funding Reductions
- Cyber Security



11. Contracts Register

Michael Melton

Contracts Register

- Second time reporting this to P&A
- Detail being provided on all contracts £50k and above
- Information is also held on lower value contracts, and this is provided in the annual PSRA return reported to Board

12. Projects and Strategy Performance Report

Michael Melton



- PaSDOS Meeting on 14th August
- Key progress in Q1 on Thistle Assistance, Transport to Healthcare, and the Regional Bus Strategy
- People and Place Q1 progress encouraging

13. Date of the Next Meeting

Friday 21st November 2025

