

# WEST OF SCOTLAND ARCHAEOLOGY SERVICE JOINT COMMITTEE'S MINUTES.

Glasgow, 14th March 2017.

## West of Scotland Archaeology Service Joint Committee.

Present:	Lawrence Fitzpatrick (Convener) Alistair Watson Mary Kilpatrick Eileen Logan	West Lothian Council  Glasgow City Council South Ayrshire Council South Lanarkshire Council
Apologies:	Stephanie Primrose John Bell Stewart Miller John Bruce	East Ayrshire Council East Ayrshire Council East Renfrewshire Council North Ayrshire Council
Also present:	Hugh McBrien  Neil Feggans Gwen McCracken Antony McGuinness Maureen Hughes (Clerk)	West of Scotland Archaeology Service South Ayrshire Council South Lanarkshire Council West Dunbartonshire Council Glasgow City Council

### Minutes approved.

1 The minutes of the Joint Committee of 22nd September 2016 were submitted and approved.

### Annual review of Reserves Policy approved.

2 With reference to the minutes of 17th March 2017 approving the adoption of a Reserves Policy and that it should be subject to annual review, there was submitted a report by the Manager of the West of Scotland Archaeology Service (WoSAS) advising that,

- (1) the adopted Reserves Policy for the WoSAS was closely linked to the Service Financial programme;
- (2) the required annual review of the level of financial reserves appropriate to the needs of the Service had been undertaken by the Manager of the Service in consultation with a Principal Finance Officer in Glasgow City Council representing the host authority;
- (3) the financial reserves of the Service at the end of the 2015/16 financial year were £100,013 and the level of reserves predicted for the current financial

year was estimated at £88,814, however, budgetary monitoring in the financial year to date indicated that the operating deficit would be lower than predicted, allowing a revised level of reserves estimate of approximately £95,000 at the end of the 2016-17 year;

- (4) reviewing the budgetary projections, likely financial risks and liabilities, and the prevailing economic climate, it was determined that an appropriate financial reserve should be able to address the financial costs of any foreseeable “worst case scenario” that might affect the Service;
- (5) the review indicated that in order to reimburse the host authority for the costs of any transitional arrangements should the Service be dissolved, an appropriate level of reserve for the Service would be a sum equivalent to six months’ salaries and on-costs for the current staff of the Service and that taking account of the proposed financial projections for the 2017/18 financial year, a reserve level of £77,000 was proposed; and
- (6) if the retention of the proposed level of financial reserves was approved, and if the budget proposed for financial year 2017/18 was agreed, then the combined financial projections would indicate that no remedial action within the terms of the WoSAS Reserves Policy would be required in the next financial year.

After consideration, the Joint Committee

- (a) noted the report;
- (b) approved the retention of the level of financial reserve proposed for 2017/18 in accordance with the WoSAS Reserves Policy.

### **Service Financial Programme 2017/18 – Proposed budget 2017/18 approved – Authority to officers agreed.**

**3** With reference to the minutes of 17th March 2017 authorising the Officer Steering Group to review service delivery and funding options and bring forward sustainable proposals for the Service, there was submitted a report by the Manager of the West of Scotland Archaeology Service regarding the projected income and operating costs of the Service for the period 2017/18

- (1) detailing the current financial position of the service; and
- (2) advising that
  - (a) the Officer Steering Group had continued discussions on the review of the current service provision and delivery options, but had yet to finalise proposals for the Committee’s consideration and that until a preferred service delivery option could be proposed, it was considered inappropriate to update the previously approved future financial projections beyond the next financial year and consequently, a budget

for financial year 2017/18 was proposed for the Committee's consideration;

- (b) the proposed budget for the financial year 2017/18 detailed in the Annex to the report predicted a budget deficit of £7,612, to be met from the Service's retained financial reserves, the level of reserves predicted in the revised budget for the 2016/17 financial year had been estimated at £88,814 and budgetary monitoring for the financial year to date indicated that a lower than predicted operating deficit would result in a revised level of reserves now estimated at approximately £95,000 at the end of the 2016/17 year; and
- (c) the proposed budget for the financial year 2017/18, including the predicted deficit, would leave the Service's financial reserves at financial year end at an estimated level representing 113% of the figure proposed as an appropriate financial reserve in this year's Annual Review of the WoSAS Reserves Policy and that a review of financial performance over recent years suggested that the proposed deficit funding of the Service for the next financial year was acceptable as a short-term measure, but would continue to require careful monitoring until the review of the current service provision and delivery options had been completed.

After consideration, the Joint Committee

- (i) noted the report;
- (ii) agreed the budget proposed for 2017/18 as shown on the financial programme; and
- (iii) authorised the Officer Steering Group to continue to review service delivery and funding options and to bring forward sustainable long term proposals for the Service.

#### **West of Scotland Archaeology Service – Audit Plan 2016/17 approved etc.**

4 There was submitted a report by Audit Scotland regarding the 2016/17 audit of the financial statements of the West of Scotland Archaeology Service.

After consideration, the Joint Committee

- (1) noted details in relation to risks and planned work and the audit scope and timing; and
- (2) accepted the Audit Plan and the financial statements audit timetable as detailed in the report.

