FRAMEWORK DOCUMENT BETWEEN
TRANSPORT SCOTLAND AND
THE MOBILITY AND ACCESS COMMITTEE FOR SCOTLAND (MACS)

AUGUST 2026

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Approved	Next Review	Signed by
15/10/26	As required, but before August 2029	Fiona Brown, Senior Sponsor

Introduction

1. This Framework document is agreed between Mobility and Access Committee for Scotland (MACS) and the Scottish Ministers. It summarises how MACS and Scottish Government (SG) will work together, and the key roles and responsibilities of:

- The Committee;
- the Sponsor;
- the Secretariat Team;
- the Scottish Ministers; and
- The Transport Scotland Accountable Officer (TS AO)

2. While this document does not confer any legal powers or responsibilities, it forms a key part of the accountability and governance framework and as a live document it should be reviewed by SG and MACS regularly and at least every 2-3 years. Any changes will be agreed between the Committee and the Scottish Ministers.

3. Any question regarding the interpretation of the document will be determined by the SG after consultation with MACS. Legislative provisions take precedence over any part of the document.

4. MACS is not permitted to establish any subsidiaries or enter into joint ventures without express approval from Scottish Ministers.

5. Copies of the document shall be published on the Mobility and Access Committee for Scotland's website.

Purpose

6. MACS is established under section 72 of the Transport (Scotland) Act 2001. MACS was established in 2002 and is an advisory non-departmental public body.

7. The Convener and Members of MACS are appointed by Scottish Ministers.

8. The Convener shall aim to ensure that MACS policies and actions support the wider strategic policies of the Scottish Ministers, including the National Outcomes mandated in the Community Empowerment (Scotland) Act 2015.

9. The Committee has two statutory functions:

a. to consider such matters relating to the needs of disabled people in connection with transport as the Committee think appropriate; and

b. to give advice to the Scottish Ministers in relation to such matters as the Committee think appropriate.

10. Additionally, the 2002 regulations (as amended) state that:

a. The Committee must meet at least four times per year.

b. The Committee must also meet if five Committee members ask for it to meet.

c. The Committee shall, after consulting with such persons as it considers appropriate, prepare and publish, by no later than 31 March in each year, a proposed work plan for the next following calendar year detailing such matters relating to the needs of disabled people in connection with transport as it thinks appropriate.

d. The Committee, with the support and assistance of the Secretariat, shall prepare and submit to the Scottish Ministers by 30 June each year a report for the previous performance year (April to the end of March). This will show progress on priorities, and which also provides advice to the Scottish Ministers on such matters relating to the needs of disabled people in connections with transport as the Committee think appropriate.

11. MACS overarching remit is:

a. To give Scottish Ministers advice on aspects of policy, legislation, and practice affecting the travel needs of disabled people.

b. To take account of the broad views and lived experiences of disabled people when giving advice.

c. To encourage awareness amongst disabled people in Scotland of developments which affects their mobility, choices and opportunities.

d. To work closely with Transport Scotland and Scottish Government to ensure their respective work programme complements the work being undertaken by the Inclusive Mobility and Transport Committee (IMTAC), the Disabled Persons Transport Advisory Committee (DPTAC), the Equality and Human Rights Commission and other organisations – voluntary and statutory.

e. To promote the travel needs of disabled people with designers including transport planners and operators so that these are fully taken into account in the development of vehicles, infrastructure, and delivery of services.

f. To monitor and evaluate the effectiveness of their work against the above aims and objectives in improving travel opportunities for disabled people in Scotland.

Governance and Accountability

12. MACS was established in 2002 under Section 72 of the Transport (Scotland) Act 2001 and its constitution is set out in the Mobility and Access Committee for Scotland Regulations 2002.

13. MACS does not carry out its functions on behalf of the Crown.

14. The remainder of this section summarises the specific responsibilities and accountabilities of the key people involved in governance of MACS.

The Committee

15. Members of MACS, including the Convenor, are non-executives appointed by Scottish Ministers in line with the Code of Practice for Ministerial Public Appointments in Scotland.

16. In accordance with the Gender Representation on Public Boards (Scotland) Act 2018 the Scottish Ministers, as the "appointing person", are required to follow the positive action measures contained in sections 3 and 4 of the Act. As such, MACS must commit to achieving the gender representation objective, which is that 50% of Committee Members are women. The Scottish Ministers are also required to take appropriate steps to encourage woman to apply to become members of MACS, and they are required to report regularly on their activities under the 2018 Act relating to MACS.

17. In line with the Mobility and Access Committee for Scotland Regulations 2002 the committee shall consist of a Convener; and at least 9, but not more than 14, other members. The Convener of MACS shall be a disabled person and at least 50% of Committee Members (including the Convener) shall be disabled persons.

18. The Convenor and Committee Members are accountable to the Scottish Ministers and also to the Scottish Parliament, and may be required to give evidence to Parliamentary Committees.

19. The Committee has overall responsibility for the delivery of the functions of MACS, as set out at paragraphs [6] to [11] above, in accordance with the aims, policies and priorities of the Scottish Ministers. In fulfilling this responsibility, individual Members, under the leadership of the Convenor, will:

a. set strategic and operational plans to deliver the functions of MACS, focusing on how the work of MACS can most effectively contribute to achievement of the outcomes in the National Transport Strategy, National Performance Framework, the Programme for Government and Scotland's Economic Strategy in collaboration with the SG and other public bodies;

b. regularly scrutinise current and projected performance against the aims, objectives and targets set out in plans and take decisions on remedial action where required;

c. ensure that effective governance is established and maintained, including ensuring that decision-taking is open and transparent and that key risks are identified and managed;

20. promote the efficient, economic and effective use of resources consistent with the principles of Best Value, and regularly scrutinise financial performance and compliance with financial guidance issued by the SG;

a. promote the wellbeing, learning and development of staff assigned to work for MACS.

21. The Convenor will:

a. lead the Committee, ensuring that all Committee members have suitable induction to understand the role and their responsibilities, that the skills

and experience of all Committee Members are used effectively and that the Committee undertakes regular self-assessment of its performance;

b. In collaboration with the Committee and Senior Sponsor or their delegate(s), agree the structure of the Committee and any sub-groups or workstreams and associated Workstream Leads to deliver the annual workplan.

c. ensure that the performance of each Committee member is reviewed at least once per year and that the Committee and/or individual Committee members undertake development activity when required to ensure the effectiveness of the Committee;

d. ensure that the Committee reviews its effectiveness annually;

e. ensure that a Code of Conduct (aligned to the Model Code of Conduct for Board Members) is in place, that corporate actions are taken to implement it as required and that Members understand their responsibilities, using the guidance provided by the Standards Commission;

f. work with the TS AO or their delegate(s) and the Public Appointments Team in SG on succession planning for the Committee, action necessary to fill vacancies as they arise, skills requirements and promoting diversity by encouraging applications from less represented groups, including younger people, people from minority ethnic backgrounds and people with disabilities.

22. Specific guidance on how the Convenor and Committee Members should discharge their duties will be provided in their appointment letters and helpful information can be found in On Board – A Guide for Members of Statutory Boards. Guidance on governance good practice is available in the Scottish Public Finance Manual and from the sponsor team, who may consult the SG Governance and Risk Team. A list of key aspects of governance to consider is included in the Governance and Risk section below.

MACS Secretariat

23. The Committee is not established in a manner that allows it to directly employ its own staff. Therefore, as per paragraph 5(2) of the Mobility and Access Committee for Scotland Regulations 2002 regulations, Scottish Ministers shall make arrangements for the committee to be provided with such administrative support and office accommodation, as they consider appropriate.

24. Decisions concerning the level and deployment of staff resources to support MACS and Secretariat performance are formally delegated to the TS AO.

25. All staff in the MACS Secretariat are civil servants on SG terms and conditions of employment. They are required to comply with the Civil Service Code and SG HR policies, but their primary responsibility for all operational matters is to the Committee and it will not be possible for the TS AO, Senior Sponsor, members of the

Sponsor Team or other SG officials to instruct the staff of MACS in the performance of their duties except by agreement with the Convenor or the Committee.

26. The Committee should raise any issues in relation to the Secretariat to the Convenor in the first instance. If further escalation is required, the Convenor should notify the Senior Sponsor and/or Sponsor Team and if appropriate, the Senior Sponsor will escalate to the TS AO for consideration and resolution.

Head of Secretariat

27. The Head of Secretariat will be the principal adviser to the Committee on the discharge of its functions and is accountable to it. The Head of Secretariat role is to provide operational leadership to staff working for MACS and to ensure that its aims and objectives are met, its functions are delivered, and its targets are met through effective and properly controlled executive action.

28. The specific duties of the Head of Secretariat will be set out in a job description and annual objectives will be agreed with their line manager and the Senior Sponsor and used in the performance appraisal process.

29. In addition to any other specific duties, the Head of Secretariat will:

a. advise the Committee on the discharge of its responsibilities – as set out in this Framework Document, in the founding legislation and in any other relevant instructions and guidance issued by or on behalf of the Scottish Ministers;

b. implement or oversee implementation of the decisions of the Committee;

c. manage the staff of MACS in line with guidance, policies and procedures in place in the SG, and ensure their wellbeing and development;

d. manage the budget for MACS in line with Finance guidance, policies and procedures, including the Scottish Public Finance Manual and will provide a quarterly update report to the Sponsor and Convenor;

e. agree with the Committee and the TS AO or Senior Sponsor what information is required to enable the Committee and SG to scrutinise the performance of MACS and progress against overall strategic and business plan aims and objectives, and ensure that the agreed information is provided and that is both accurate and timely;

f. manage the day-to-day relationship with the Senior Sponsor and/or Sponsor Team, with other SG officials who have an interest in the work of MACS and other key stakeholders, including staff of other public bodies.

g. maintain a risk register and record all risks relating to the Committee's impact on Transport Scotland and will notify the Sponsor of any risks flagged by the Committee.

30. In advising the Committee, the Head of Secretariat will ensure that the key governance issues highlighted in the Governance and Risk section below are addressed.

Secretariat Team

31. Under the leadership of the Head of Secretariat, specific responsibilities of the MACS Secretariat Team include:

a. dealing with the everyday administrative matters relating to the Committee and providing day-to-day support as required.

b. monitoring the Committee's mailbox, ensure correspondence is dealt with and shared as necessary, in a timely manner that makes the best use of Committee members time and resources.

c. ensuring monthly fees and expense claims are processed and paid to members on time.

d. monitoring the Committee's finances, ensuring their spending is tracked and shared with the Convenor.

e. ensuring, when required, that the Committee is supported to facilitate meetings via on-line forums such as video conferencing and to hold hybrid meetings as a reasonable adjustment for members and invited guests.

f. take minutes of MACS legislative Committee meetings – there is no requirement for Secretariat to support workstream meetings or other meetings or engagements undertaken by the Committee.

g. assisting MACS with the preparation and organisation of additional milestone meetings including Development and Scoping Days, and themed roundtables/webinars.

h. assisting in the preparation of board papers, assisting with the drafting, production and publication of MACS Work Plan and Annual Report and assisting with the production and publication of reports and consultations as required.

i. securely storing and managing all the Committee's correspondence, papers and data in the Scottish Government's secure data storage system.

j. ensuring the Committee adheres, where appropriate, to Scottish Government's policies.

k. acting as an initial point of contact and ensuring effective relationships with the Sponsor Team.

l. liaising with stakeholders and facilitating relationships across Transport Scotland and wider Scottish Government departments as necessary.

m. facilitating the Committee's engagement with Ministers and Officials; including where appropriate, arranging attendance at MACS meetings and producing supporting briefs.

n. updating and maintaining the MACS website.

The Scottish Ministers

32. The Scottish Ministers appoint the Convenor and Committee Members, and hold the Committee to account for the performance of MACS and its use of resources. Ministers are ultimately accountable to the Scottish Parliament for ensuring that the Committee is discharging its duties effectively, although the Parliament will scrutinise the performance of MACS directly as it does with all public sector bodies. The Scottish Ministers are not directly responsible for the operation of MACS.

33. The Scottish Ministers will:

a. agree the strategic aims, objectives and key targets of MACS as part of the corporate planning process;

b. agree the budget for MACS, and secure the necessary Parliamentary approval; where necessary;

c. approve the Code of Conduct of MACS;

d. appoint the Convenor and members of the Committee.

Transport Scotland Accountable Officer

34. The Principal Accountable Officer (AO) for the Scottish Administration (the Permanent Secretary of the SG) has designated the Chief Executive of Transport Scotland as the Accountable Officer (TS AO) for the Transport Scotland budget from which MACS is funded. The TS AO is responsible for sponsorship, governance and assurance arrangements relating to MACS. The TS AO is responsible for ensuring the proper, efficient and effective stewardship and use of the financial resources allocated to support MACS.

35. The TS AO's duties are to establish a framework for the relationship between SG and MACS, oversee the operation of that framework, ensure public appointments to the body are made appropriately and ensure that appropriate assurance is provided on the performance and governance of the body. These activities are known collectively as 'sponsorship'. In practice, the TS AO is likely to delegate some or all sponsorship duties to a Transport Scotland Director as Senior Sponsor and/or to other officials in a 'Sponsor Team'. The responsibilities of Accountable Officers are set out in detail in the Memorandum to Accountable Officers for Parts of the Scottish Administration.

36. The TS AO will:

a. make sure this framework document is agreed between the Scottish Ministers and MACS, reviewed regularly and oversee the operation of the roles and responsibilities set out;

b. ensure that financial and other management controls being applied by MACS are appropriate and sufficient to safeguard public funds and conform to the requirements both of propriety and of good financial management;

c. in line with Code of Practice for Ministerial Appointments, ensure that public appointments are made in good time and secure appropriate skills, experience and diversity amongst Committee members, working with the Convenor on succession planning; that there is effective induction for new appointees; and ensure that there is continuous assessment and annual appraisal of the performance of the Convenor;

d. support regular and effective engagement MACS and the relevant Scottish Minister(s); and

e. make sure there is clear, documented delegation of responsibilities to a Senior Sponsor and/or Sponsor Team and that the Committee are aware of these delegated responsibilities.

37. The TS AO remains personally answerable to the Scottish Parliament for the effectiveness of sponsorship activity.

Relationship between Scottish Government and MACS (Sponsor Team)

38. Strategic engagement between the SG and MACS is essential in order that they work together as effectively as possible to maintain and improve public services and deliver improved outcomes. Specific governance and accountability roles are described in the section above, but more generally, both the SG and MACS will take all necessary steps to ensure that their relationship is developed and supported in line with the jointly agreed principles set out in the statement on 'Strategic Engagement between the Scottish Government and Scotland's NDPBs'. This emphasises the need for cooperation and good communication, and particularly early warning from either side about any emerging risk or issue with significant implications for the operation or governance of MACS.

Sponsor Team

39. The Sponsor Team's primary function is to carry out the responsibilities delegated to it by the TS AO, directly or via the Senior Sponsor, as described above. In addition to ensuring that the arrangements in this framework document operate effectively, managing public appointments and providing assurance to the TS AO the Sponsor Team will usually be the first point of contact for the body on any issue with SG. As part of the assurance they provide to the TS AO, they must ensure that key actions and decisions agreed are documented and implemented. This includes ensuring that SG teams implement any agreed actions.

40. Specific responsibilities of the Sponsor Team include.

41. discharging sponsorship responsibilities as delegated by the TS AO or Senior Sponsor in line with the principles and framework set out in the document Strategic Engagement between the Scottish Government and Scotland's NDPBs and ensuring

that sponsorship is suitably flexible, proportionate and responsive to the needs of the Scottish Ministers and the Committee;

a. liaising with the Scottish Government Public Appointment Team to ensure that appointments to the Committee are made timeously and in accordance with the Code of Practice for Ministerial Appointments to Public Bodies in Scotland;

b. proportionate monitoring of the Committee's activities through an adequate and timely flow of appropriate information, agreed with the Committee, on performance, budgeting, control and risk management.

c. the continuous assessment and supporting the Senior Sponsor to conduct a formal annual appraisal of the performance of the Convenor, which should take into account feedback from Committee members and the Secretariat Team.

d. engage with the Convenor and Committee members to coordinate feedback to inform the annual appraisal of the Head of Secretariat, reporting findings to the relevant line manager within Transport Scotland.

42. addressing in a timely manner any significant problems arising in the Committee, alerting the Senior Sponsor, the TS AO, and the responsible Minister(s) where considered appropriate.

a. ensuring that the objectives of the Committee and the risks to them are properly and appropriately considered through Transport Scotland's risk assessment and management systems.

43. informing the Committee of relevant Transport Scotland and wider Scottish Government policy in a timely manner.

Dispute resolution and escalation routes

44. The Sponsor Team will usually be the first point of contact for the body on any issue with the Scottish Government. Committee members should first discuss with the Convenor and if appropriate the Convenor will escalate to the Sponsor Team and/ or Senior Sponsor. If further escalation is required the Senior Sponsor will alert the TS AO, and, where appropriate, the responsible Minister(s).

45. If the Committee has any concerns with the Convenor that cannot be resolved with the Convenor directly, they should notify the Sponsor Team and/ or Senior Sponsor. If further escalation is required the Senior Sponsor will alert the TS AO, and, where appropriate, the responsible Minister(s).and/ or responsible Minister(s).

46. If the Convenor has any concerns with Committee members they should address these with the members directly. If matters cannot be resolved, the Convenor should alert the Head of Secretariat and/ or Sponsor Team/ Senior Sponsor. If further escalation is required the Senior Sponsor will alert the TS AO, and, where appropriate, the responsible Minister(s). and/ or responsible Minister(s).

47. If the Committee has any concerns with the Sponsor Team and/ or Senior Sponsor, Committee members should first discuss with the Convenor. If the Convenor cannot resolve directly with the Senior Sponsor, the Convenor should escalate matters to the TS AO.

48. If the Committee has any concerns with the Head of Secretariat, Committee members should first discuss with the Convenor. If the Convenor cannot resolve directly with the Head of Secretariat, the Convenor should escalate matters to the Sponsor Team and/ or Senior Sponsor. If further escalation is required the Senior Sponsor will alert the TS AO.

49. If the Committee has any concerns with the Secretariat Team, Committee members should first discuss with the Head of Secretariat. If the Head of Secretariat is unable to resolve, the Head of Secretariat and/ or Committee member(s) should notify the Convenor. If further escalation is required the Convenor will alert the Sponsor Team and/ or Senior Sponsor who will escalate as appropriate.

Planning and Reporting

Strategic Plan

50. MACS will prepare a draft strategic plan every 3 to 5 years setting out its strategic aims, objectives and targets over that period, for consideration by the Scottish Ministers.

51. MACS will engage with a range of key stakeholders, including disabled people (experts by experience), Disabled People Organisations (DPOs), Disability Organisations (DOs), Scottish Ministers, Local Authorities, Public Bodies, Transport and service planners and providers, and Ministers to inform and develop the themes for the Plan.

52. The Plan will support the delivery of the National Transport Strategy and wider transport strategies, frameworks and plans, including the Strategic Transport Projects Review, Accessible Travel Framework, Islands Connectivity, Transport to Health, Rural Delivery Plan and to support Scottish Ministers priorities.

53. The final, agreed version of the strategic plan will be published on the MACS website. The Committee will agree annual operational plans to enable MACS to deliver the overall strategic aims, objectives and targets.

Annual Work Plan

54. The Committee must ensure that a work plan, agreed between the Convener with input from Members, is in place annually no later than 31 March. The plan should highlight the key areas of engagement and focus for the following year, outputs that are expected and how these outputs will be tested.

55. The work plan should reflect the Committee's strategic aims and objectives as agreed with the Scottish Ministers. Where possible, the work plan should demonstrate how the Committee contributes to the Accessible Travel Framework and the National Transport Strategy, as well as a wider range of policies, plans and

strategies such as, but not limited to, the Strategic Transport Projects Review, the Islands Plan, and the Islands Connectivity Plan etc.

56. The work plan, and any subsequent amendments, should be shared with the Sponsor Team to allow sufficient time for response to any actions or responses that arise from the work of the Committee.

57. Sufficient flexibility should be built into the work plan to account for any current events that require a response or requests from Scottish Ministers to be considered.

58. Workstream Leads will prepare quarterly update reports on activity against their localised plans and progress towards delivering the Annual Work Plan. These updates and will be presented at each quarterly meeting of the Committee.

Annual Report

59. MACS will publish on its website an Annual Report on its work, including progress against its current strategic aims, objectives and targets.

60. A copy of the report should be provided to the Scottish Ministers via the Senior Sponsor and/or Sponsor Team, and to the Scottish Parliament, usually by way of a letter to the Convenor of the relevant parliamentary committee either in advance of or on the day of publication, and no later than 30 June as set out in legislation.

61. The Secretariat will assist the Committee in drafting the report. The Secretariat will also assist with the formatting, printing, publication and distribution of the report. The Secretariat are not responsible for the content. The Report should be submitted to Transport Scotland for comment and to Minister's prior to publication. Any factual inaccuracies should be addressed before publication. To remain transparent, the final version should be made available on the Committee's website.

62. The respective responsibilities in the annual report process are as follows:

a. Convenor – Manage the process for establishing the contents and strategy of the annual report, and overall responsibility for its quality.

b. Board Members – Provide input to the content of the annual report.

c. Secretariat – support MACS in drafting the annual report. The Head of Secretariat will review the draft prior to submission to the Sponsor Team. Publishing the annual report on the MACS website, on behalf of MACS.

d. Sponsor Team – Review and sense check the annual report in the context of Scottish Government policy and coordinate the submission to Scottish Ministers.

e. Scottish Ministers – Take receipt of the annual report, noting its completion and contents.

Submissions of advice to Scottish Ministers

63. Formal advice can be issued by MACS to the Scottish Ministers at any time the members consider appropriate. This advice must fall within the scope of the statutory functions of MACS.

64. Advice and recommendations should follow a consistent structure. The Secretariat can support MACS with the creation of this, in line with Scottish Government processes.

65. All requests for advice must be submitted to the Committee via the Secretariat. Requests should be submitted through the Secretariat Mailbox and any further clarification that is required should subsequently be relayed through the Secretariat who will coordinate responses as necessary.

Response to advice/ scrutiny from Scottish Ministers

66. Transport Scotland will endeavour to respond to publications, recommendations and advice from the Committee, where appropriate, in a manner and timeframe, which is reasonably practical. The response time will be determined in part by the complexity, current workload, length, practicality and urgency of the information received from the Committee and will not normally exceed eight weeks. Where this timescale will not be met, a holding response will be issued outlining the likely timeframe.

Budget Management

67. The Scottish Ministers are required to provide staff and resources to enable MACS to carry out its functions. A budget is provided for MACS but formally held and accounted for by SG. The Head of Secretariat will be responsible to the Committee for managing the budget provided, in line with SG Finance policies and guidance including the Scottish Public Finance Manual and requirements for monitoring and reporting. The TS AO or their delegate(s) can provide advice as required.

68. If MACS identifies a need for increased resource from a future budget or spending review, a business case for additional funding should be submitted to the Sponsor Team for consideration as part of the budget setting process. If additional resources are required in-year, or underspends become apparent, the body should raise these as soon as possible with the TS AO and/or their delegate(s) through the Sponsor Team as appropriate. The TS AO should be kept informed of any significant resource or financial pressures

Audit

69. In normal circumstances the budget is held and accounted for by SG so there is no need for MACS to prepare separate accounts and there will be no separate external audit undertaken by Audit Scotland.

70. Internal audit is a governance requirement. This will be carried out by the SG Directorate of Internal Audit and Assurance.

71. The Committee will agree with the TS AO and with the SG Directorate of Internal Audit and Assurance whether it is appropriate to set up an Audit Committee. Any Audit Committee established will follow the guidance set out in the Audit Committees section of the Scottish Public Finance Manual.

72. The Head of Secretariat will:

a. ensure that internal audit arrangements comply with the requirements of the Internal Audit section of the Scottish Public Finance Manual;

b. ensure SG sponsors receive timely copies of all audit documents, including the audit charter, strategy, periodic audit plans and annual audit assurance report;

73. keep records of and prepare and forward promptly to the SG an annual report on any fraud or theft in MACS and notify the TS AO, and Senior Sponsor at the earliest opportunity of any unusual or major incidents.

Governance and Risk

74. Guidance on governance requirements is available in several documents referred to earlier in this framework document:

- the Scottish Public Finance Manual (SPFM)
- the Audit and Assurance Committee Handbook
- On Board – A Guide for Members of Statutory Boards

75. If in any doubt about a governance issue, the Convenor or Head of Secretariat should consult the Senior Sponsor or Sponsor Team in the first instance, and sponsors may in turn consult the SG Public Bodies Unit, the SG Governance and Risk Branch and/or other teams with relevant expertise.

76. The Convenor and Head of Secretariat are advised to pay particular attention to guidance on the following issues.

Risk management

77. MACS must develop an approach to risk management consistent with the Risk Management section of the Scottish Public Finance Manual and establish reporting and escalation arrangements with the TS AO or Senior Sponsor, as appropriate.

78. The Committee should have a clear understanding of the key risks, threats and hazards it may face in the personnel, accommodation and cyber domains, and take action to ensure appropriate organisational resilience, in line with the guidance in: Having and Promoting Business Resilience (part of the Preparing Scotland suite of guidance) and the Public Sector Cyber Resilience Framework.

79. The Convenor shall ensure that the risks that it or the Committee faces are dealt with in an appropriate manner, in accordance with relevant aspects of generally recognised best practice in corporate governance and develop an approach to risk management consistent with the Risk Management section of the SPFM.

80. Reporting arrangements should ensure that the Sponsor Team is made aware of notifiable and relevant risks and how they are managed. The TS Sponsor Team may ask specifically to view the risk register for the body and may request information on any specific risks highlighted.

81. The Sponsor Team will escalate significant risks to the Senior Sponsor at the earliest opportunity. If the Senior Sponsor considers that it has identified a significant problem, which may have wider implications they will notify the TS AO or the Transport Scotland Audit and Risk Committee.

82. A Risk Register will be maintained by the Secretariat Team and reviewed by the Committee every six months.

Internal control

83. The Committee should establish clear internal delegated authorities with the Head of Secretariat, who may in turn delegate responsibilities to other members of staff.

84. Counter-fraud policies and practices should be adopted to safeguard against fraud, theft, bribery and corruption - see the Fraud section of the SPFM.

85. MACS must comply with the requirements of the Freedom of Information (Scotland) Act 2002 and ensure that information is provided to members of the public in a spirit of openness and transparency.

86. MACS must ensure that it complies with the Data Protection Act 2018 and the General Data Protection Regulations, commonly known as UK GDPR.

Budget and finance

87. As MACS has no legal personality and is unable to enter into contracts in its own name, any procurement activity must be undertaken through the SG in line with the requirements of the Procurement section of the SPFM, MACS must not engage in financial investments, borrowing, lease holding or lending.

88. MACS is not under normal circumstances permitted to: generate income; receive gifts, bequests or donations; provide grant funding to a third party; make gifts or special payments; or write off losses. Any exceptions must be agreed in advance with the TS AO or Senior Sponsor and the SG Financial Management Directorate.

89. The Committee shall comply with any requirements for prior Transport Scotland/ Scottish Government approval included in the SPFM and/or this document. Prior Transport Scotland/ Scottish Government approval must always be obtained before incurring expenditure for any purpose that is or might be considered novel, contentious or repercussive, or which has or could have significant future cost implications.

90. The Head of Secretariat has authority to authorise any routine expenditure of the Committee, inclusive of but not limited to, remuneration claims, travel expenses, contractor invoices and publication costs, to the limit of £5,000. Beyond this level, clearance should be sought from the Sponsor Team or Senior Sponsor.

91. The Sponsor Team has authority to authorise any routine expenditure of the Committee, inclusive of remuneration claims, travel expenses, contractor invoices and publication costs, etcetera, to the limit of £10,000. Beyond this level, clearance should be sought from the Senior Sponsor.

92. Level of budget and delegated authority will be set on a yearly basis based on standard budgetary process.

Legal and other advice

93. If MACS considers that they require legal advice, they should contact the Sponsor Team and/ or Head of Secretariat who will then engage with the Scottish Government Legal Directorate as required.

Remuneration

94. Remuneration, allowances and any expenses paid to the Convenor and Committee Members must comply with the latest SG Pay Policy for Senior Appointments and any specific guidance on such matters issued by the Scottish Ministers.

95. All individuals who would qualify as employees for tax purposes should be paid through the payroll system with tax deducted at source.

96. As part of overall compliance with SG HR policies and procedures the staff (who will normally be civil servants) will come under SG policies. MACS as a public body must also ensure compliance with the current SG policy on any settlement scheme, observing all policy limits as set out in the Settlement, severance, early retirement, redundancy section of the SPFM.

97. The Convener, with agreement of the Sponsor Team or Senior Sponsor, can vary the number of remunerated days for individual members to address capacity within a financial year, within the available pool of total available days and within current budget.