

National Park Authority

Audit & Risk Committee Meeting



Minutes of Meeting held at 3.00pm on 11th September 2018
 Robert Grieve Suite, National Park Headquarters, Balloch

Present: Lindsey Morrison (LM) (Chair)
 Angus Allan (AA)
 David McCowan (DMcC)
 Barbara Morgan (BM)

In Attendance: Gordon Watson (GW), Chief Executive Officer
 Jaki Carnegie (JC), Director of Corporate Services
 Michael Brennan (MB), Audit and Risk, WDC
 Deborah Spratt (DS) (Clerk)

Non Attendance: John Boyd, Senior Manager, Grant Thornton

Apologies: Kendal Adams, SP Energy Networks (KA)

Item	Action	Action by
1	<p>Welcome and Apologies</p> <p>The Chair welcomed everyone to the meeting and noted apologies from KA. Welcome to Michael Brennan (MB) who attended the meeting on behalf of CMcD. There were no members of the public in attendance.</p>	
2	<p>Declarations of Interest</p> <p>There were no Declarations of Interest.</p>	
3	<p>Minutes of Meeting held on 5th December 2017</p> <p>The minutes were proposed by DMcC and seconded by AA.</p>	
4	<p>Matters Arising</p> <p>JC reported that there are currently three open actions. The first being the request from HMRC in relation to Board Members expenses. JC confirmed that all information has been collected and we are hoping to get a judgement from HMRC before communicating relevant information to Board Members.</p> <p>JC confirmed that Andy Jump met with WDC colleagues to understand their approach to implementing the cashless option at the slipway and that we have taken on board some of the learnings. This will be implemented as part of the Boat Registrations and towards the end of the year those slipping boats will be advised.</p>	

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	<p>ACTION:</p> <ol style="list-style-type: none"> 1. It was agreed that should a resolution not be received from HMRC regarding Board Members expenses before the end of October then an advisory note should be issued to Board Members. 2. Letters will be issued as part of the Boat Registration System to advise of the new cashless system. 3. It was agreed that JC will advise Board Members that they should take responsibility for ensuring that they have appropriate car insurance when conducting any Park Authority business travel using their own vehicle. 	<p>JC</p> <p>JC</p> <p>JC</p>
5	<p>Procurement</p> <p>MB reported that the Procurement Audit will be completed in the next six week period.</p>	
6	<p>Draft Internal Audit Charter</p> <p>MB presented the Draft Internal Audit Charter which identifies the role and objectives, authority, scope, responsibility, resources and reporting function of Internal Audit within The Park Authority.</p> <p>DECISION: Members confirmed that they were content to adopt the Internal Audit Charter</p> <p>ACTION: For monitoring / tracking purposes the Internal Audit Charter will be added as a new section at the end of the Policy List and be under a five year review.</p>	JC / DS
7	<p>Outstanding Actions Update</p> <p>JC presented the Outstanding Actions Update which provides an update on the outstanding actions arising from the Internal Audit work.</p> <p>JC reported that of the seven actions outstanding there are five low risk actions and two medium risk actions. There are six actions behind schedule but with progress being made. Of these actions two are medium risk and draft documentation has been prepared so the risks will have lowered. There is one action not yet due for completion.</p>	

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	<p>ACTIONS:</p> <p><u>Outstanding Actions (Appendix 1)</u></p> <ol style="list-style-type: none"> No.2 – Banking Review – Draft documentation has been produced and will be finalised in October. Consideration will be given to Value for Money prior to any decisions on changing banking services <p><u>Policies (Appendix 2)</u></p> <ol style="list-style-type: none"> Members were content with the list of policies with the only action being to check where Cyber Resilience sits 	<p>JC / AJ</p> <p>JC / AJ</p> <p>JC</p>
8	<p>Final External Audit Annual Report</p> <p>Members noted their disappointment at the non-attendance from Grant Thornton colleagues.</p>	
9	<p>Draft Audit & Risk Committee Annual Report to Board</p> <p>JC presented the Audit and Risk Committee's Annual Report for the period September 2017 to September 2018.</p> <p>ACTION:</p> <p>Members confirmed that they were content for the Annual Report to be presented to the December Board meeting on behalf of the Audit & Risk Committee.</p>	JC
13	<p>Any other business</p> <p>As this would be LM's final meeting, Members extended their thanks for all his time serving as Chair of the Committee. LM also thanked all members / officers for their contributions to the Committee and wished all the best to the new members.</p>	
14	<p>Date of Next Meeting</p> <p>The next meeting will be held on Tuesday 4th December 2018.</p>	
The following items were discussed under Confidential matters		
15	<p>Corporate Risk Register</p> <p>JC presented the Corporate Risk Register which was approved by the Board in June 2018.</p>	

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	<p>The Register is reviewed quarterly by the Executive and no new risks have been identified by the Executive team from their August quarterly review.</p> <p>DECISION: Members noted the good progress being made and were content with the update.</p>	

Signed _____

Lindsey Morrison, Chair