

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 4



Matters Arising

Paper for noting

The following actions were noted at the previous meeting on 26th June 2018, 6th March 2018 and 5th December 2017.

Item No	Action	Current status	Open / closed
4	<p>Matters Arising</p> <p>Updates on Board member training will be provided within Matters Arising on an on-going basis.</p>	<ul style="list-style-type: none"> - Willie Nisbet, Bob Darracott, Billy Ronald, Ronnie Erskine, Sarah Drummond, Heather Reid and Chris Spray attended Scottish Government training for new Board members on Wednesday 7th November. Martin Earl, Claire Chapman and David McCowan will be scheduled onto training dates in 2019 when these become available. - On Board training took place on Monday 12th November. This training is required for all members with regular refreshers being provided. Barbara Morgan, Danny Gibson, Ellen Morton and Murray Lyle were unable to attend, although all have attended this training within the last year. - Planning training has been scheduled for Wednesday 16th January 2019 for new ministerial appointments. 	Ongoing
4	<p>Matters Arising</p> <p>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.</p>	<p>Feedback from HMRC was received in November. Letters advising members affected by this feedback will be issued by the end of November.</p> <p>We intend to continue to challenge the feedback from HMRC which advises that they consider Carrochan as a permanent workplace and as such any claim for</p>	Open

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		expenses for the journey to Carrochan is classed as a taxable benefit. All UK National Parks Board member expenses are being similarly regarded by HMRC and individual UK National Parks are at different stages of challenging HMRC.	
4	<p>Matters Arising</p> <p>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>	This will be advised to Board members by the end of 2018.	Open
6	<p>Draft Internal Audit Charter</p> <p>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>	The Internal Audit Charter has been added to the end of the Policy List and is included in the papers.	Complete
9	<p>Draft Audit & Risk Committee Annual Report to Board</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>	This is included on the Board agenda	Complete

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