

National Park Authority Audit Committee Meeting

Agenda Item 4



Matters Arising

Paper for noting

The following actions were noted at the previous meeting on 31st March 2016.

Item No	Action	Current status	Open / closed
3 / 4	DS to update the Minutes to show that DMcK joined the previous meeting by telephone.	Complete	Closed
7	Positive KPMG joint Report on Governance and Board Member engagement. It was agreed to keep the process going of updating training for the Board.	Two members attended 'On Board Training' in Stirling March 2016. One member attended the 'Role of the Chair' training with the Institute of Directors in Glasgow in May 2016. Planning & Access Committee members had a briefing session on Tree Preservation Orders in March 2016. Board members participated in a Corporate Risk session in June 2016. Two audit committee members participated in a session on the Annual Accounts (see matters arising 13 below). Scottish Government have advised of their intention to offer induction to all new Board appointments starting later this year.	On-going
9	Business continuity testing should be undertaken and actions logged and any corrective actions put in place. JC to incorporate updates into the Delivery Group reporting.	The process of recording testing has started and will be reported to the Delivery Group on an ongoing basis. One of the audit assignments for this year is proposed as being an IT health check which will incorporate ICT integrity.	On-going

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10	Outstanding Actions Update a) 2011-2014 Actions - Members confirmed clearance of the stakeholder engagement action from 2011-2014 subject to a discussion between CM and MS.	Complete	Closed
	b) 2014/15 Actions - Members approved the approach in relation to the Fixed Assets actions and were content with the revised deadline for records management action. The timescale for the Fixed Asset Register / Policy to be amended to show February 2017 and not March 2016.	Complete	Closed
	c) 2015/16 Actions – Members confirmed clearance of all three completed actions.	Complete	Closed
11	In light of the earlier discussion about the boundary issue to be resolved at Milarrochy Bay, it was agreed that the wording in Appendix 2 of the Annual Audit Plan should be reworded to say 'clarify or rectify an error'. JC/Audit Scotland to agree revised wording.	Agreed with Audit Scotland that they would amend the wording in their Annual Audit Report which is on the June Audit Committee agenda. The Annual Audit Report includes the risks highlighted in the Annual Audit Plan. Revised wording agreed is "Management are in negotiations with the landowner to rectify an error in the lease of land at Milarrochy Bay. Until the lease is amended there is a risk that non-current assets are overstated in the financial statements".	Closed

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13	It was agreed that it would be beneficial for a conference call to be arranged for members to go through the Annual Accounts ahead of the Board meeting on 13 th June.	Email sent to Audit Committee members in early May. Conference call session took place on 10 th June with two Audit Committee members.	Closed
14	Members confirmed that they were content with the Draft Governance Statement with only one minor amendment. <ul style="list-style-type: none"> a) Highlight that there will be a change in our External Auditors, Audit Scotland. b) The Corporate Risk Register to be reviewed at every meeting. 	Change made. This will not affect the Governance Statement for 2015/16. Corporate Risk Register added to all future agendas.	Closed
15	Members confirmed that they are comfortable with the progress to date on the Corporate Risk Register. It was agreed that a Board session should be arranged ideally to include the Internal Audit Team and facilitated by a third party. Agreed that the process should carry on as it is for the time being. It was suggested that this be carried out at the Board Business Session in June.	Board Business session took place in June 2016, facilitated by SEPA's Business Strategy Manager and attended by WDC's Audit and Risk Manager	Closed

Author: Catriona Morton, Financial Performance Manager
Executive Sponsor: Jaki Carnegie, Director of Corporate Services