

National Park Authority Audit Committee Meeting



Draft minutes of Meeting held on 8th September 2015
John Muir Suite, Carrochan, Carrochan Road, Balloch

Present: Lindsay Morrison (Chair)
David McCowan (DMcC)
David McKenzie (DMcK)

In Attendance: Gordon Watson, Chief Executive (GW)
Jaki Carnegie, Director of Corporate Services (JC)
Catriona Morton, Financial Performance Manager (CM)
Amanda Aikman, Governance Manager (AA)
Asif Haseeb, Audit Scotland (AH)
Andrew Shaw, KPMG (AS)
Jane Filshill, Executive Assistant (JF) (Clerk)

Apologies: Hazel Sorrell (HS)
James Robb (JR)

Item	Title / Discussion	Action by
1	<p>Welcome and Apologies</p> <p>The Chair welcomed those present to the meeting and confirmed that the meeting was quorate. The Chair noted that OMcK was no longer on the Committee after his resignation from the Board. The Chair welcomed AA to her first Audit Committee meeting.</p> <p>Apologies were received from HS and JR.</p>	
2	<p>Declarations of Interest</p> <p>None to record.</p>	
3	<p>Minute of previous meeting held on 10th March 2015</p> <p>The reissued minute was agreed as an accurate record of the meeting and were proposed by DMcC and seconded by LM.</p>	
4	<p>Minute of meeting held on 23rd June 2015</p> <p>AH suggested item six on page two, paragraph three should read KMPG and not Audit Scotland.</p> <p>The minutes were otherwise agreed as an accurate record of the meeting and proposed by DMcC and seconded by DMcK.</p>	

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5	<p>Matters Arising</p> <p>CM presented the update report in relation to an open matter from the meeting of 23rd June 2015 confirming updates to Register of Interests due to change in materiality level for year 2014/2015. Members agreed matter should now be closed.</p> <p>Members agreed open matter from 10th March 2015 will remain open until 2016.</p> <p>JC updated Members on open item from 18th November 2014 relating to Board Development Training that the date is incorrect as a consequence of training being postponed until October 2015. Members felt slippage of one month was manageable, however, keen that this training happen as soon as possible.</p> <p>DECISION: Members noted the report and highlighted the importance of Board Development Training to take place as early as possible.</p> <p>ACTION: Chair to highlight in the update to the Board.</p>	Chair
6	<p>Workforce Appraisals Audit (Draft Report)</p> <p>AS introduced the report outlining the scope and background to the audit. AS highlighted to Members that one low rated finding was identified through the audit process and is merely a good practice suggestion. AS wanted to advise Members that the process for Workforce Appraisals is well planned and implemented and very encouraging which allows for planning for the future.</p> <p>The Chair advised he is delighted with the result and a significant improvement on previous audits completed.</p> <p>DECISION: Members noted the report.</p>	
7	<p>Outstanding Actions Update</p> <p>CM introduced the report, confirming that the remaining two actions outstanding from 2011-2014 are being addressed through the organisation's 2015 Operational Plan.</p> <p>CM provided update to Members confirming action plans in place to resolve outstanding actions for 2014/2015.</p> <p>CM provided update to Members confirming no progress has been made</p>	

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	<p>with 2015/2016 because the one action outstanding has only just been added as a result of the Workforce Appraisal Audit.</p> <p>DECISION: Members noted the report and agreed the actions and recommendations as detailed.</p>	
8	<p>Year End Accounts Update</p> <p>CM introduced the paper highlighting the typographical error on page 5 of the Annual Accounts. CM advised Members of Scottish Government and Audit Scotland's position on remedial action i.e. that the decision to correct the error was within our remit of responsibility. JC confirmed Annual Accounts have not been published and this won't take place until they have been laid before Parliament.</p> <p>DECISION: Members noted the report and confirmed approval to change accounts.</p>	
9	<p>Any other Business</p> <p>a) Audit Committee Membership</p> <p>JC sought advice / guidance from the Chair in relation to OMck's departure from the Committee combined with a request from JR to stand down from Committee. JC highlighted quorate is low and at risk should apologies be received.</p> <p>DECISION: Members agreed to wait until By-election on 29th October 2015 has taken place and requested JR remain on Committee for this moment in time.</p> <p>ACTION: JC to speak to JR to request he remains on the Audit Committee in the meantime</p> <p>b) 2015-16 Annual Internal Audit Plan</p> <p>CM advised Members when planning 2015-16 audit plan there was an expectation that we would have had the staff capacity to achieve reasonable progress within the commercial development agenda within the organisation. Lack of resource has meant that work has not progressed as planned in that area of the business, therefore Members were asked to agree to this activity being postponed for audit this year and replaced with Cash Collection processes. External audit had highlighted some process improvements in relation to cash collection and therefore it seems appropriate to</p>	JC

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	<p>increase the focus on this area.</p> <p>DECISION: Members agreed to Commercial Developments being postponed until 2016-17 and Cash Collection Processes replacing this activity.</p> <p>c) Terms of Reference for Audit Process</p> <p>CM advised Members good progress is being made with AS on producing Terms of Reference for audit process.</p>	
10	<p>Date of Next Meeting</p> <p>The next Audit Committee meeting is scheduled for Tuesday 8th December 2015 at 3pm.</p>	

Signed _____
L. Morrison, Chair