

National Park Authority Audit Committee Meeting



Draft Minutes of Meeting held at 3.00pm on 13th September 2016
John Muir Suite, National Park Headquarters, Balloch

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

In Attendance: Gordon Watson (GW), Chief Executive Officer
Jaki Carnegie (JC), Director of Corporate Services
Catriona Morton (CM), Financial Performance Manager
Gareth Kelly, Associate Director, Grant Thornton (GK)
Colin McDougall (CMcD), Audit and Risk Manager, WDC
Deborah Spratt (DS) Committee Officer (Clerk)

Apologies: James Stuart (JS)
Hazel Sorrell (HS)

Item	Action	Action by
1	<p>Welcome and Apologies</p> <p>The Chair welcomed everyone to the meeting and noted that there were no members from the public in attendance.</p> <p>Apologies were noted from James Stuart and Hazel Sorrell.</p> <p>The Chair welcomed our new External Auditor Gareth Kelly from Grant Thornton to the meeting.</p>	
2	<p>Declarations of Interest</p> <p>There were no Declarations of Interest noted.</p>	
3	<p>Minutes of Meeting held on 21st June 2016</p> <p>The minutes were proposed by DMcK and seconded by DMcC.</p>	
4	<p>Matters Arising</p> <p>JC reported that item number 3 would now be closed off as the draft Audit Committee Annual Report will be presented at the next Board meeting.</p>	

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	<p>Item number 4 will remain as this is an on-going action for updates on Board member training to be provided within Matters Arising. It was noted that once the remaining three Board members have attended the On Board training on Monday 5th December then that will complete all Board members attendance at an On Board training session.</p> <p>JC reported that an invitation had been received from BDO to attend a Risk Appetite Non-Executive Directors Breakfast Seminar on Tuesday 20th September. JC / LM agreed to discuss and consider next steps for attendance at this seminar. JC also highlighted that GK will be able to carry out Risk Appetite workshops.</p> <p>Item number 6 – closed.</p> <p>Item number 9 – to remain open until 2017.</p> <p>Item number 12 – to remain open until 2017.</p> <p>ACTION: JC / LM to discuss and consider the next steps for attendance at the free BDO ‘Exploring Risk Appetite’ Breakfast Seminar on Tuesday 20th September 2016.</p>	<p>JC/LM</p>
<p>5</p>	<p>Draft Internal Audit Plan</p> <p>CMcD presented the draft Internal Audit Plan for 2016-19 prepared by West Dunbartonshire Council.</p> <p>CMcD drew attention to the Internal Audit Three Year Plan and reported that Attendance Management and ICT Audits are already underway and that the reports will be available for the December Audit Committee meeting. CM / CMcD confirmed that the remaining Audit dates will be scheduled as soon as possible.</p> <p>It was noted that it would be helpful to see a list of the Auditors who will be working on each of the Audits along with the timelines.</p> <p>CM / CMcD to discuss and confirm the key performance indicators and also finalise the wording for the annual Internal Audit Opinion.</p>	

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	<p>DECISION: Committee approved the draft Internal Audit Plan for 2016-19.</p> <p>ACTION:</p> <ol style="list-style-type: none"> Attendance Management and ICT Audit Reports to be available for the December Audit Committee meeting. JC to circulate background information to Audit Committee members on the WDC proposed team. CM / CMcD to discuss and confirm the key performance indicators and also finalise the wording for the annual Internal Audit Opinion. 	<p>CMcD</p> <p>JC</p> <p>CM/CMcD</p>
6	<p>Outstanding Actions Update</p> <p>CM presented the outstanding actions update paper which provides members with an update on the outstanding actions arising from internal audit work completed during 2014/15 and 2015/16. CM confirmed that all prior year actions are now cleared.</p> <p>Committee Members noted the four outstanding low risk actions which remain from the audits carried out in 2014/15 and 2015/16 in relation to Fixed Assets and Records Management. Work is expected to be complete by the end of March 2017.</p> <p>DECISION: Committee members noted the report and confirmed that they were content with the progress being made on the actions to date.</p>	
7	<p>Gareth Kelly, Grant Thornton - Introduction</p> <p>GK, Associate Director from Grant Thornton gave Committee Members a brief introduction about the work of Grant Thornton. GK confirmed that a handover with our previous External Auditors, Audit Scotland is already underway. GK highlighted that Grant Thornton is also External Auditor for the CNPA, the Lake District and Dartmoor NPA and is very much looking forward to now also working with LLTTNPA.</p>	
8	<p>Corporate Risk Register</p> <p>It was noted that work on the Corporate Risk Register is in progress and that a report on this will be carried over to the next meeting of the Audit Committee.</p>	

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	ACTION: The Corporate Risk Register is in progress and a report will be available at the December Audit Committee meeting.	JC
9	<p>Best Value – Update</p> <p>CM presented the Best Value in Public Services Action Plan for 2016/17 which identified 26 actions in total across 2015/16 and 2016/17. 18 were planned for 2015/16 and 8 for 2016/17. This update paper provides an update on progress on the 22 actions planned for 2016/17. CM highlighted that the report shows that 12 actions have been delayed due to resource constraints. Committee Members were content for CM to remove items 7 and 8 which are a duplicate of item 4 and consolidate to 20 actions for 2016/17. An update on the Best Value action plan will be presented to the June 2017 Audit Committee meeting.</p> <p>ACTION: Committee Members were content for CM to delete items 7 and 8 from the Best Value Action Plan. The Best Value Report will be presented to the June 2017 Audit Committee meeting.</p>	CM
10	<p>Draft Audit Committee Annual Report to Board</p> <p>CM presented the draft Annual Report by the Audit Committee to the Board of activity in 2015/16. Committee noted the report and confirmed that they were content for this to now be presented to the Board.</p> <p>It was noted that CM should check the wording in section 3.5.4 / last bullet point and amend to show that this was an approved budget.</p> <p>ACTION: It was noted that CM should check the wording in section 3.5.4 / last bullet point within the Draft Annual Report by Audit Committee to the Board and amend to show that this was an approved budget.</p>	CM
11	<p>Any Other Business</p> <p>CM reported that the Annual Accounts have now been laid before Parliament and are now available to view on the Website.</p>	
12	<p>Date of Next Meeting</p> <p>3.00pm on Tuesday 6th December. Apologies were noted from DMcK.</p>	

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	ACTION: DS to note DMcK apologies for the December Audit Committee meeting and update the attendance sheet to ensure the next meeting is quorate.	DS
13	Closed Session Minute of meeting held on 21st June 2016 The minutes were proposed by DMcC and seconded by DMcK. JC / CM / DS left the meeting and the Committee received an update in closed session.	

Signed _____

Lindsay Morrison,
Chair