

National Park Authority Audit Committee Meeting



Minutes of Meeting held at 3.00pm on 5th December 2017
Robert Grieve Suite, National Park Headquarters, Balloch

Present: Lindsay Morrison (LM) (Chair)
David McCowan (DMcC)
David McKenzie (DMcK)
Angus Allan (AA) (by telephone)

In Attendance: Gordon Watson (GW), Chief Executive Officer
Jaki Carnegie (JC), Director of Corporate Services
Colin McDougall (CMcD), Audit and Risk Manager, WDC
John Boyd, Senior Manager, Grant Thornton
Deborah Spratt (DS) (Clerk)

Observers: Kendal Adams, SP Energy Networks

Apologies: None

Item	Action	Action by
1	<p>Welcome and Apologies</p> <p>The Chair welcomed everyone to the meeting and in particular to Kendal Adams who will be joining the meetings as an observer and to John Boyd from Grant Thornton. There were no members of the public in attendance and no apologies received.</p>	
2	<p>Declarations of Interest</p> <p>There were no Declarations of Interest.</p>	
3	<p>Minutes of Meeting held on 12th September 2017</p> <p>The minutes were proposed by DMcC and seconded by AA.</p>	
4	<p>Matters Arising</p> <p>JC provided an update as follows:</p> <p><u>Board Member Training (on-going)</u> The final OnBoard Training will take place in Edinburgh on Friday 8th December.</p> <p><u>Matters Arising – car insurance</u> JC reported that the Sponsor Hub have provided feedback on the recommended car insurance for Board members and noted that individual</p>	

National Park Authority

Audit Committee Meeting

Minutes of Meeting held at 3.00pm on 5th December 2017
 Robert Grieve Suite, National Park Headquarters, Balloch

Item	Action	Action by
	<p>Board members would need to take out their own car insurance which is the same rule that applies to staff. AA mentioned a Vehicle Fleet Policy which allows any member of staff to use and agreed to send details to JC to look in to this.</p> <p>All other actions are now closed.</p> <p>ACTION: AA to send JC details about the Vehicle Fleet Policy.</p>	AA
5	<p>Controls Risk Self-Assessment</p> <p>CMcD presented the Controls Risk Self-Assessment which was carried out as part of Internal Audit's Planned Programme of Audits for 2017/18.</p> <p>Members noted the findings and were content with Action Plan for 2018.</p>	
6	<p>Energy Management / Facilities Management</p> <p>CMcD presented the Energy Management / Facilities Management Audit report which reports that all systems examined are working effectively.</p> <p>Members noted the findings, in particular, the opportunities for strengthening internal controls and also the number of areas of good practice.</p> <p>Members were content with the report and the Action Plan for 2018.</p>	
7	<p>Freedom of Information / Environmental Information Regulations</p> <p>CMcD presented the FOI/EIR report for 2017/18 which highlighted a number of areas of good practice.</p> <p>JC mentioned that, as advised by the Information Commissioner, The Park Authority should class FOIs as EIRs if it is an environmental related request. It was suggested that it would be helpful for the Scottish Information Commissioner's Public Knowledge guidance information to be circulated to members which explains the difference between FOIs and EIRs.</p> <p>Members noted that the new FOI Policy has been assessed by the Policy Review Group and that it will be signed off by the Executive Team and fully implemented in December 2017.</p>	

National Park Authority

Audit Committee Meeting

Minutes of Meeting held at 3.00pm on 5th December 2017
 Robert Grieve Suite, National Park Headquarters, Balloch

Item	Action	Action by
	<p>ACTION: JC to circulate the Scottish Information Commissioner's Public Knowledge guidance information to members.</p>	JC
8	<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 five actions have been completed during the last quarter with three actions behind schedule and all others not yet due for completion.</p> <p>ACTIONS: Members noted the report with the following agreed actions:</p> <ol style="list-style-type: none"> 1. A plan to be put in place by March 2018 to complete the four outstanding actions in relation to fixed assets. 2. The Policy schedule should remain as an appendix to the Outstanding Actions update report going forward. JC to look at the review dates for the policies to ensure that we are not overburdening ourselves with whole batches of policies to revise / review at the same time. 	JC JC
9	<p>Grant Thornton update</p> <p>JB, Senior Manager from Grant Thornton provided a brief update and explained that going forward Joanne Brown would be responsible for The Park Authority's external Audit Plan which will be presented at the March Committee meeting.</p> <p>ACTION: A meeting will be arranged with JC in early January to commence the planning work for the External Audit process.</p>	JC/JB
10	<p>Confidential – Corporate Risk Register</p> <p>JC presented the Corporate Risk Register.</p> <p>Members noted the two remaining high risks along with the 8 risks, 3 risk ratings have remained the same as the last quarter and 5 have reduced.</p> <p>One risk which continues to remain high is the Gateway Centre. JC provided Members with an update on the current status with the issues in hand over the building to our Tenant, 200 SVS.</p>	

National Park Authority

Audit Committee Meeting

Minutes of Meeting held at 3.00pm on 5th December 2017
 Robert Grieve Suite, National Park Headquarters, Balloch

Item	Action	Action by
	<p>ACTION: It was suggested that a Gateway Centre briefing paper should be provided for the Board.</p>	GW
11	<p>Fraud, Bribery and Corruption Policy</p> <p>JC presented the Fraud, Bribery and Corruption Policy.</p> <p>ACTIONS: The following actions were agreed:</p> <ol style="list-style-type: none"> 1. An additional paragraph to be added at 1.4 and Appendix B to refer to the Fraud Triangle. 2. JB suggested that The Fraud Response Plan at Appendix A, paragraph 2 should be updated from “When we” to “When it is suspected that a fraud...” 3. Page 7, paragraph 7 to include references to other policies such as the Code of Conduct, Register of Interests and Whistleblowing. 4. JC to update the Policy and circulate to Members by email for approval. 	<p>JC</p> <p>JC</p> <p>JC</p> <p>JC</p>
12	<p>Terms of Reference for Audit Committee</p> <p>JC presented the revised Terms of Reference for the Audit Committee.</p> <p>DECISION: Members approved the revised Terms of Reference.</p>	
14	<p>Any Other business</p> <p>There was no other business to discuss.</p>	
15	<p>Date of Next Meeting</p> <p>The next meeting will be held on Tuesday 6th March 2018. KA’s apologies were noted.</p>	

Signed _____

Lindsay Morrison, Chair