

# National Park Authority Audit Committee Meeting



Minutes of Meeting held at 3.00pm on 7<sup>th</sup> March 2017  
Trossachs Room, National Park Headquarters, Balloch

Present: David McCowan (DMcC) (Chair)  
David McKenzie (DMcK)  
James Stuart (JS)

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

Non-attendance: Hazel Sorrell (HS)

Apologies: Lindsay Morrison (LM)

Item	Action	Action by
1	<p><b>Welcome and Apologies</b></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 LM.</p> <p>Non-attendance was noted from HS.</p> <p>The Chair welcomed our Internal Auditor CMcD and from Grant Thornton, LR to his first meeting of the Audit Committee. LR confirmed that he would be attending Audit Committee meetings going forward.</p>	
2	<p><b>Declarations of Interest</b></p> <p>There were no Declarations of Interest noted.</p>	
3	<p><b>Minutes of Meeting held on 6<sup>th</sup> December 2016</b></p> <p>The minutes were approved by DMcC and seconded by JS.</p>	
4	<p><b>Matters Arising</b></p> <p>JC reported that the majority of the actions are now closed. There are two open actions (4) and (5). Under 4 (Matters Arising – Session on Risk), it was agreed to go ahead with the Onboard ‘Reviewing the effectiveness of the Audit Committee’ training on Tuesday 27<sup>th</sup> June prior to the next meeting of the Audit Committee.</p>	

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	<p>It was agreed that the training would be brought to Board members attention.</p> <p>Under 5 (Final Internal Audit Plan) – JC confirmed that the Employee Licences / Vehicle Checks audit will be presented at the June meeting.</p> <p><b>ACTIONS:</b></p> <ol style="list-style-type: none"> <li>1. Deborah to contact David Nicholl at OnBoard to organise the ‘Reviewing the effectiveness of the Audit Committee’ training on the morning of Tuesday 27<sup>th</sup> June.</li> <li>2. The ‘Reviewing the effectiveness of the Audit Committee’ training to be brought to Board members attention.</li> </ol>	<p>DS</p> <p>SMcl</p>
5	<p><b>Internal Audit Overall Opinion Levels</b></p> <p>CMcD presented WDC’s report on the Internal Audit: Overall Opinion Levels. Discussion took place around the various ‘Overall Opinion Levels’ which Internal Audit has available to use in order to form an opinion on the overall control environment within the Park Authority for the year to 31<sup>st</sup> March.</p> <p>It was agreed that the table would be amended to show two attainable levels above ‘Material Improvements Required’.</p> <p><b>ACTION:</b></p> <p>CMcD to amend the wording in the Overall Opinion Levels table to represent two attainable levels.</p>	<p>CMcD</p>
6	<p><b>Disaster Recovery / Business Continuity</b></p> <p>CMcD presented the Disaster Recovery / Business Continuity paper and noted that this was a very positive report. CMcD spoke highly of the team involved in this audit and noted their efforts in all the areas of good practice. DMcC commended the team for an Internal Audit report with no recommendations and examples of good practice.</p> <p>CMcD mentioned that Scottish Government have a facility called Resilience Direct which allows access on to Cloud for documentation. It was noted that we are already in discussion about moving to Cloud.</p>	

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	<p><b>ACTION:</b> DMcC asked that the commendation be noted to the teams involved. JC to pass this on.</p>	JC
7	<p><b>Health and Safety</b></p> <p>CMcD presented the Health and Safety report noting the one medium and four low risk actions. Actions one / two (a) / four were all completed by the deadline of 28<sup>th</sup> February and two (b) / three / five set to be completed by 30<sup>th</sup> September 2017.</p> <p><b>DECISION:</b> Members noted the report.</p>	
8	<p><b>Controls Risk Self-Assessment</b></p> <p>CMcD presented the Controls Risk Self-Assessment report noting the one medium and six low risk actions. The review highlighted that opportunities exist to strengthen internal controls and enhance the service provided, most importantly to develop a Fraud Risk Register, review and update policy documents and complete Fire Risk Assessments for all locations.</p> <p><b>DECISION:</b> Members noted the report.</p>	
9	<p><b>Outstanding Actions Update</b></p> <p>CM presented the Outstanding Actions Update which reports on the outstanding actions arising from the internal audit work completed during 2014/15, 2015/16 and 2016/17.</p> <p><b>ACTION:</b></p> <ol style="list-style-type: none"> <li>Members noted the five actions that have now been completed since the last quarter's report and agreed that these can now be removed.</li> <li>Members agreed that the four actions outstanding in relation to fixed assets can be integrated in to the Asset Management Plan and Asset Management data work which is due for completion in December 2017.</li> <li>Members noted the remaining 15 outstanding actions.</li> </ol>	CM

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10	<p><b>Draft Internal Audit Plan 2017/18</b></p> <p>JC presented the paper to agree on the Internal work that should be planned for completion in 2017/18. 37 days have been budgeted.</p> <p><b>ACTION:</b></p> <p>The following was agreed:</p> <ul style="list-style-type: none"> <li>• ICT General Review to be removed and replaced with Banking (4 days).</li> <li>• Vehicle Fleet to move to Q1/Q2 audit for 2018 and be replaced with Controls Risk Self-Assessment (6 days).</li> <li>• Procurement Banking to be worked in subject to a review of the number of days.</li> <li>• CMcD / CM to meet to agree the dates.</li> <li>• To report back to June Audit Committee on the new Audit areas.</li> </ul>	CM / CMcD
11	<p><b>External Audit Plan</b></p> <p>LR presented Grant Thornton's External Audit Plan for the financial year ended 31<sup>st</sup> March 2017.</p> <p><b>DECISION:</b></p> <p>Members confirmed that they were content with the report.</p>	
12	<p><b>Draft Governance Statement for Inclusion in 2016/17 Annual Accounts</b></p> <p>CM presented the proposed Governance Statement on internal control which is required as part of the Annual Accounts statements. The following amendments were agreed:</p> <p>Section 4.3 - Add in 'relevant' Committees.</p> <p>Section 4.8 – wording to be amended in relation to presence / past tense.</p> <p><b>DECISION:</b></p> <p>Members approved the Governance Statement pending minor amendments.</p>	

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13	<p><b>Corporate Risk Register</b></p> <p>JC presented the Corporate Risk Register for Members consideration. It was agreed that another column should be added to note residual risks and category three to be updated to note project and financial monitoring by the Delivery Group.</p> <p><b>ACTION:</b> Members confirmed that they were content to recommend the Corporate Risk Register to the Board drawing attention to the agreed actions to add in another column to note residual risks and category three to be updated to note Delivery Group monitoring of high risk projects.</p>	JC
14	<p><b>Any Other Business</b></p> <p>JS noted that he would be stepping down from the Audit Committee and that this would be his last meeting.</p>	
15	<p><b>Date of Next Meeting</b></p> <p>3.00pm on Tuesday 27<sup>th</sup> June 2017. Members to note that the time of the meeting may change due to the OnBoard Audit Committee Training taking place in the morning. Final arrangements will be confirmed.</p> <p><b>ACTION:</b> Time of the next Audit Committee meeting to be amended depending on the timings for the OnBoard <del>I</del>training.</p>	DS

Signed \_\_\_\_\_

**David McCowan,**  
**Chair**