

# National Park Authority Audit Committee Meeting

Agenda Item 4



## Matters Arising

### *Paper for noting*

The following actions were noted at the previous meeting on 12<sup>th</sup> September 2017.

Item No	Action	Current status	Open / closed
4	<p><b>Matters Arising</b></p> <p>Updates on Board member training will be provided within Matters Arising on an on-going basis.</p>	<ul style="list-style-type: none"> <li>- On Board training took place on the 11<sup>th</sup> October 2017 for 5 of the new local authority members. This training was delivered jointly with the Cairngorms National Park Authority and was offered to the full Board. One new local authority member was unable to attend and is due to receive this training on Friday 8<sup>th</sup> December 2017.</li> <li>- Planning training took place on Monday 30<sup>th</sup> October 2017 for 4 of the new local authority members (two were unable to attend). This training was offered to the full Board.</li> </ul>	Ongoing
4	<p><b>Matters Arising</b></p> <p>JC will report back to Audit Committee at the next meeting on the recommended car insurance for Board members following discussion at the SG Sponsor Team meeting on 24<sup>th</sup> October.</p>	The Sponsor Hub has been approached for guidance. They are currently seeking advice from within SG.	Open
6	<p><b>Letter of Representation to External Audit</b></p> <p>Members confirmed that they were content and recommended for GW to sign the Letter of Representation to the External Auditors.</p>	GW signed the Letter of Representation at the meeting.	Closed

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Item No	Action	Current status	Open / closed
7	<p><b>Final Accounts for the Financial Year ended 31<sup>st</sup> March</b></p> <p>CM and EMcK to review the Asset Reserves and discuss why the Donated Asset Reserve is shown on a separate line.</p>	<p>According to Scottish Government guidance notes “the accounting for donated assets and assets funded by the lottery or EU grants was amended in 2011-12 so that they are not reported as reserves on the balance sheet”.</p>	
8	<p><b>Internal Audit Report - Banking</b></p> <p>The change of banking provider needs to be revisited and in the meantime discussion to take place with the Park Authorities current provider, Clydesdale Bank.</p>	<p>Clydesdale Bank have confirmed that the NPA are on the best rates possible and these current rates are more competitive than normal commercial rates. We will move over to Scottish Government’s banking contract when the contract is renewed.</p>	
11	<p><b>Draft Audit Committee Annual Report to Board</b></p> <p>JC and CM to finalise when the 2016/17 accounts and annual reports will be submitted to Scottish Government.</p>	<p>Final annual report and accounts were laid before parliament on 9<sup>th</sup> November.</p> <p>The Sponsorship Hub have advised of their intention to ensure that the laying of all ENFOR public bodies’ annual reports and accounts can be completed at an earlier point in the year.</p>	Closed
12	<p><b>Terms of Reference for Audit Committee</b></p> <p>JC agreed to amend the Terms of Reference for the Audit Committee and will issue a new version for approval.</p>	<p>Revised Terms of Reference included on the agenda.</p>	Closed

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13	<b>Policy Updates</b> LM requested for Committee members to see a list of all Policies and the dates of when they were revised.	Policy listing included at Agenda Item 8.	Closed

**Author & Executive Sponsor:** Jaki Carnegie, Director of Corporate Services