

National Park Authority

Audit & Risk Committee Meeting



Minutes of Meeting held at 3.00pm on 6th March 2018
 Robert Grieve Suite, National Park Headquarters, Balloch

Present: David McCowan (DMcC) (Chair)
 David McKenzie (DMcK)
 Angus Allan (AA)

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)
 Simon Jones, Director of Conservation and Visitor Experience (SJ)
 Matt Buckland, Visitor Operations Manager (MB)
 Andrew Jump, Finance and Procurement Manager (AJ)
 Eilidh McKerry, Management Accountant (EMcK)

Apologies: Lindsay Morrison (LM)
 Kendal Adams, SP Energy Networks

Item	Action	Action by
1	<p>Welcome and Apologies</p> <p>The Chair welcomed everyone to the meeting and noted apologies from LM and KA. There were no members of the public in attendance.</p>	
2	<p>Declarations of Interest</p> <p>There were no Declarations of Interest.</p>	
3	<p>Minutes of Meeting held on 5th December 2017</p> <p>The minutes were proposed by AA and seconded by DMcK.</p>	
4	<p>Matters Arising</p> <p>JC confirmed that a good number of actions were now closed. JC requested for members to agree to close the Policy schedule action (8.2) on the caveat that we will continue to report on the list of policies as an Appendix to Internal Audit Outstanding Actions Update report.</p> <p>ACTION: It was agreed that the Vehicle Fleet Policy requires further investigation.</p>	JC

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	<p>DECISION: Members noted the actions and agreed to close the Policy schedule action.</p>	DS/JC
5	<p>Camping Management Byelaws 2017 Audit Byelaws</p> <p>CMcD presented the Camping Management Byelaws 2017 Audit report which was carried out as part of Internal Audit's Planned Programme of Audits for 2017/18.</p> <p>CMcD referred members to section 2.3.7 and noted that there were 16,000+ people who purchased a permit in the first season. It was agreed that it would be helpful for this figure to also be mentioned in the report.</p> <p>Members noted the findings and in particular extended thanks from the Committee to the staff involved in undertaking the work.</p> <p>ACTION: Reference to be made in the Report to the 16,000+ people who purchased permits.</p>	CMcD
6	<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 11 actions have been completed during the last quarter with eight actions behind schedule, including the fixed assets actions, and the remaining four actions not yet due for completion.</p> <p>Members were delighted with the progress of closing actions, in particular with the securing of CyberEssential+ and the previous banking issues.</p>	
7	<p>Draft Internal Audit Plan 2018/19</p> <p>JC presented the draft Internal Audit Plan paper to agree on the Internal Audit work scheduled for in 2018/19.</p> <p>DECISION: Members noted the Internal Audit Plan schedule and were pleased to approve the Plan.</p>	JC

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8	<p>Draft External Audit Plan</p> <p>JB, Senior Manager from Grant Thornton presented the External Audit Plan for the financial year ending 31st March 2018.</p> <p>DECISION: Members noted the report.</p>	
9	<p>Draft Governance Statement for Inclusion in 2017/18 Annual Accounts</p> <p>JC presented the proposed Governance Statement on internal control which is required as part of the Annual Accounts statements.</p> <p>ACTIONS:</p> <ol style="list-style-type: none"> 1. Section 4.9 – change Scottish Government to ‘Audit General for Scotland appoints the Authority’s External Auditor’. 2. Add in a line on Best Value. 3. CMcD to send JC the CIPFA document on self-evaluation which has recently been updated. 4. JC to reference the Audit Committee Training which took place with David Nicholl. <p>DECISION: Members were content with the format of the Statement pending the actions above.</p>	<p>JC</p> <p>JC</p> <p>CMcD</p> <p>JC</p>
10	<p>Confidential – Corporate Risk Register</p> <p>JC presented the Corporate Risk Register which was approved by Board in March 2017.</p> <p>Members noted the two remaining high risks along with the 8 risks, 5 risk ratings have remained at the same as the last quarter and 3 have reduced.</p> <p>ACTION: It was agreed that the Residual Risk should be amended to reflect the actual risk in particular, item 5 change (9) to (6).</p> <p>DECISION: Members were happy to approve the Corporate Risk Register.</p>	<p>JC</p>

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11	<p>Confidential – Fraud Risk Register</p> <p>JC presented the first Fraud Risk Register which is developed as part of the Controls Risk Self-Assessment Internal Audit to address where fraud is likely to occur and what mitigating factors are in place.</p> <p>DECISION: Members were happy to approve the Fraud Risk Register.</p>	
12	<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 26th June 2018.</p> <p><i>Post meeting note: Quorum for the next meeting was discussed as DMcK mentioned that he would be unavailable for the meeting on 26th June. DMcK has however since confirmed that he would in fact be available for the next meeting and we also now have additional membership from Barbara Morgan as agreed at the Board meeting on Monday 12th March.</i></p>	

Signed _____

David McCowan, Chair