National Park Authority
Audit & Risk Committee Meeting

Minutes of Meeting held at 3.00pm on 4th December 2018
Robert Grieve Suite, National Park Headquarters, Balloch

Present: David McCowan (DMcC) (Acting Chair)
Barbara Morgan (BM)
Ronnie Erskine (RE)

In Attendance: Gordon Watson (GW), Chief Executive Officer
Jaki Carnegie (JC), Director of Corporate Services
Claire Andrews (CA), Audit and Risk, WDC
John Boyd (JB), Senior Manager, Grant Thornton - by telephone
Catriona Morton (CM), Financial Performance Manager
Deborah Spratt (DS) (Clerk)

Apologies: None

Item	Action	Action by
1	**Welcome and Apologies** The Chair welcomed everyone to the meeting and in particular to Ronnie Erskine (RE) to his first meeting of the Committee as a new member. Welcome to Claire Andrews (CA) who attended the meeting on behalf of CMcD. There were no members of the public in attendance.	
2	**Declarations of Interest** There were no Declarations of Interest.	
3	**Minutes of Meeting held on 11th September 2018** The minutes were proposed by BM and seconded by DMcC.	
4	**Matters Arising** JC reported that there are currently two open actions. The first being the request from HMRC in relation to Board Members expenses and the second in relation to car insurance. JC confirmed that information from HMRC had been received in relation to Board Members expenses and that we are continuing to challenge the case.	

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	ACTION: 1. Members noted the position with HMRC and were content for the Executive to continue discussions and advise Board as appropriate. JB agreed to find out how the Local Authorities deal with expenses. 2. JC agreed to write to Board Members to advise that they should be responsible for their own car insurance when conducting any Park Authority business travel using their own vehicle. Members will be asked to submit copies of their Business Insurance as well as their licences.	JC / JB JC
5	**Audit and Assurance Committee Handbook** JC presented the Audit and Assurance Committee Handbook paper. Members noted the report and were content with the agreed actions. **ACTIONS:** 1. The Committee Terms of Reference will be revised to reflect the changes in the Handbook and will be reported to the March 2019 Committee for consideration including any beneficial suggestions for a change in the timing of standard agenda items. 2. Draft Assurance Framework will be presented for approval at a Closed Session at the end of the meeting. 3. Discussion to take place on the Competency Framework in the Handbook at Annex G for the Committee to identify any training needs either collectively or individually also under closed session at the end of the meeting.	 JC/CM JC/CM JC/CM
6	**<u>Internal Audit Reports</u>** **Access** CA presented WDC's Access Audit report and took the Committee through the findings and recommendations which notes four recommendations all of which are low risk. Members noted the report and were content with the findings and recommendations. **ACTION**: The four recommendations from the Access Audit Report will be transferred over in to the list of Outstanding Actions.	 DS

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7	**Procurement** CA presented WDC's Procurement Audit report. There was a discussion around the findings and recommendations. CA reported that under the process of contract management would benefit from being more formalised especially in regards to long standing and / or high value contracts. It was also noted that consideration needs to be given to the training of budget holders on when aggregation may apply. The report notes seven recommendations – 6 medium and 1 low risk. Members noted the report and were content with the reports findings and recommendations. **ACTION**: The seven recommendations from the Procurement Audit Report will be transferred over in to the list of Outstanding Actions.	DS
8	**Greenspace** CA presented WDC's Greenspace Audit report and took the Committee through the findings and recommendations whichnotes two recommendations – 1 medium and 1 low risk. Members noted the report and were content that the administrative completion of the Operational Work Plan is in progress. **ACTION**: The two recommendations from the Greenspace Audit Report will be transferred over in to the list of Outstanding Actions.	DS
9	**Outstanding Actions Update** CM presented the Outstanding Actions Update which provides an update on the outstanding actions arising from the Internal Audit work. CM reported that of the seven actions outstanding there are five low risk actions and two medium risk actions. The two low risk actions in relation to Camping Management byelaws remain outstanding and are behind schedule due to prioritising workload.	

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	Members were content with the current status of the Internal Audits and noted the list of Policies at appendix 2.	
	ACTION: <u>Outstanding Actions (Appendix 1)</u> 1. The three Internal Audit reports actions will be added to the list for the March Committee meeting. 2. CM to liaise with the Internal Audit Team to ensure that they are content that the financial actions are now complete.	 DS CM
10	**External Audit Plan** JB (by telephone) presented Grant Thornton's External Audit Plan for the Financial Year ending 31st March 2019. Members were content with the Plan and noted that fees have yet to be communicated.	
11	**Any Other Business** There was no other business discussed.	
12	**Date of Next Meeting** The next meeting will be held at 2pm on Tuesday 12th March 2019 and will include a closed session.	 DS
CA and JB departed the meeting.		
The following items were discussed under Confidential matters The papers for this part of the session are confidential however the minutes do not disclose any sensitive or commercial content and therefore a separate confidential minute has not been produced.		
13	**Corporate Risk Register Progress Report** JC presented the Corporate Risk Register which was approved by the Board in June 2018. The Register is reviewed quarterly by the Executive and no new risks have been identified by the Executive team from their November quarterly review.	

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	DECISION: Members approved the Corporate Risk Register and were content for assurance to be provided to the Board.	RE
14	**Internal Audit Services** JC presented the paper on Internal Audit Services which provides members an opportunity to consider the provision of internal audit services for 2019/20 and future years. **DECISION:** Members approved to extend the services with WDC, subject to satisfactory legal advice. **ACTION**: CM to secure advice from our Legal Manager to enable a decision to be made.	CM

Signed _____

David McCowan, Depute Chair