

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 4



Matters Arising

Paper for noting

The following actions were noted at the previous meeting on 5th March and 27th June 2019.

Item No	Action	Current status	Open / closed
3	<p>Minutes of meeting held on 5th March</p> <p>Discussion took place on the sequence of the meetings in relation to the Audit and Risk Committee meeting preceding the Board meeting in June 2020. It was agreed that discussion would take place between now and September to review the dates/sequence going forward from 2020.</p>	Included for discussion – agenda item 8	Open
3	<p>Minutes of meeting held on 5th March</p> <p>Items 5 and 11 of the Minutes indicated that the Audit and Risk Committee's Annual Report would be presented to the Committee in June and then presented to the Board in September. It was agreed that the Annual Report will in fact be prepared for the September Audit and Risk Committee and then reported to the December Board meeting.</p>	Minutes from 5 th March have been updated to reflect this change.	Closed
4	<p>Matters Arising</p> <p>Updates on Board member training will be provided within Matters Arising on an on-going basis.</p>	<p>Members of the Delivery Group visited Loch Achray Campsite on Thursday 15th August.</p> <p>Tourism and Communications training took place on Thursday 22nd August 2019.</p> <p>Planning training took place on Monday 26th August 2019.</p>	Ongoing

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4	Matters Arising CS requested cover papers for each of the papers. Members agreed that this would be helpful.	Cover papers provided for all items	Closed
9	Annual Report to Members Following External Audit's explanation of the Contingent Liability and advice in relation to IAS 19 calculations, it was agreed that a calculation should be carried out. Once a revised figure is received the accounts can be signed by GW. GW will keep RE briefed as Chair when matters are concluded.	Pension liability increased by £345k following the revaluation by the actuaries. Final accounts signed off on 7 th August 2019 by GW and on 14 th August 2019 by Grant Thornton	Closed
10	Letter of Representation to External Audit Members confirmed that they were content and recommended for GW to sign the Letter of Representation to the External Auditors along with the Annual Accounts pending the Pension calculation.	Letter signed by GW on 7 th August 2019 in addition to the Annual Accounts	Closed
11	Final Accounts for the Financial Year ended 31st March 2019 Members approved the Final Accounts and recommended for GW to sign subject to the change in the Accounts.	Final accounts signed off on 7 th August 2019 by GW and on 14 th August 2019 by Grant Thornton	Closed
Matters Arising from 5 th March 2019			
5.4	Revised Terms of Reference Accounting policies to be approved at March 2020 Audit & Risk Committee meeting. (Finance Manager)	Will remain open until March 2020	Open

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Item No	Action	Current status	Open / closed
8	Draft Internal Audit Plan 2019/20 Internal Audit Plan to be mapped in conjunction with creation of 2019/20 Corporate Risk Register. (JC)	Corporate Risk Register reviewed at Board meeting on 17 th June.	Open

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