

National Park Authority

Audit & Risk Committee Meeting



Minutes of Meeting held at 3.00pm on 10th September 2019
 Robert Grieve Suite, National Park Headquarters, Balloch

Present: Ronnie Erskine (RE) (Chair)
 Graham Lambie (GL)
 Heather Reid (HR)
 Christopher Spray (CS)

In Attendance: Gordon Watson (GW), Chief Executive Officer
 Colin McDougall (CMcD), Audit & Risk, West Dunbartonshire Council (WDC)
 Eilidh McKerry, Finance Manager (EMcK)
 Deborah Spratt (DS) (Clerk)

Apologies: David McCowan (DMcC)
 John Boyd, Senior Manager, Grant Thornton

Item	Action	Action by
1	<p>Welcome and Apologies</p> <p>The Chair welcomed everyone to the meeting and noted apologies from DMcC and from the External Auditors. The Chair extended his welcome to GL to his first meeting of the Committee and thanks were noted to Barbara Morgan for her time spent on the Committee following her recent resignation.</p> <p>There were no members of the public in attendance.</p>	
2	<p>Declarations of Interest</p> <p>There were no Declarations of Interest from Committee Members.</p> <p>Internal Auditor, CMcD noted that he should not be included in the discussion at item 14.</p>	
3	<p>Minutes of Meeting held on 27th June 2019 and 5th March 2019</p> <p>The Minutes of the meeting held on 27th June 2019 were proposed by HR and seconded by CS.</p> <p>The Minutes of the meeting held on 5th March were proposed by CS and seconded by HR.</p>	

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4	<p>Matters Arising</p> <p>GW confirmed that all actions were now closed with only two open actions, one being further discussion on the sequence of meetings which will be discussed under Agenda Item 8 and two the approval of accounting policies which will be considered at the March 2020 Audit and Risk Committee.</p> <p>ACTION: Members agreed that the action at item 8 from the 5th March Committee meeting would now be closed.</p>	DS
5	<p>Outstanding Actions Update</p> <p>Appendix 1 – Internal Audit Recommendations</p> <p>EMcK presented the Outstanding Actions update which provides an update on the outstanding actions arising from the Internal Audit work.</p> <p>EMcK reported that of the thirteen outstanding actions, two are now complete. There are eleven outstanding actions remaining, nine at low risk and two at medium risk. There are three actions behind schedule but with progress being made. Eight are on track with part of one already completed.</p> <p>The following points / actions were noted:</p> <ol style="list-style-type: none"> 1. As raised at the previous meeting, it was noted that KPIs for the Access have still to be considered and applied and that the nature of managing access issues and complaints remains difficult to quantify. It was agreed that this action would either be progressed, or if there were no appropriate KPIs identified, agreement would be reached to close this point. 2. Members noted the good progress on the Boat Registration process and were pleased to see these all on track. 3. Formatting issue noted at item 7 – Boat Registration Database. 4. Date error noted at item 12 – Payment for registration plates which should be 2020 and not 2010 as reported. 5. Members requested that abbreviations are not used in the reports and to use full name and title if referring to members of staff. <p>Appendix 2 - Policies</p> <p>Members noted the update on the list of policies and the following points were discussed:</p>	<p>GW</p> <p>DS</p> <p>DS</p>

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	<p>1. In response to members concerns with the various review dates with the Digital Preservation policy, GW explained that this is due to significant project delivery pressures renewing IT systems and devices as well as migrating to the SWAN (Scottish Wide Area Network). Members were reassured that the Team are engaged with this process.</p> <p>2. Members raised concern with the various Health and Safety policies which have been pushed back to 2020. GW reassured members that Health and Safety is a huge focus within the organisation at the moment and that the HR team are fully involved in progressing all these policies. The Corporate Health and Safety Policy is about to be launched throughout the organisation which is our most comprehensive Health and Safety policy to date and clearly outlines responsibilities across the organisation, in particular at the Operational Manager level, as well as outlining our safety management system. A programme of training across the organisation and a review of key policies such as risk assessment and accident/incident reporting and investigation is also being arranged.</p> <p>Members noted the paper and were content with the progress being made, noting the reassurances made by GW on reasons for delays to review dates.</p>	
6	<p>Final External Audit Annual Report</p> <p>In the absence of the External Auditors, EMcK presented Grant Thornton's final external audit annual report for 2018/19.</p> <p>DECISION: Members were pleased to note the true and fair audit opinion and were content that the report concludes no significant issues.</p> <p>ACTION:</p> <ol style="list-style-type: none"> Members noted Action Plan Point 2 on page 11 recommending that the Authority reviews the schedule of meetings to allow ARC to review the financial statements for approval at the Board. Members agreed that this be discussed further at Agenda item 8. Members noted the follow-up action on page 15 to review medium-term financial projections and consider these with the Board. This action will remain ongoing and will be included in the list of open actions for the December Committee meeting. 	DS

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7	<p>2018/19 Annual Accounts Update</p> <p>EMcK presented the 2018/19 Annual Accounts update paper and confirmed that the relevant amendments were processed in the annual accounts and the accounts were signed on 7th August 2019 by Gordon Watson as Accountable Officer and by Joanne Brown, Audit Partner, Grant Thornton on 15th August 2019.</p> <p>DECISION: Members noted the successful signing of the accounts for 2018/19.</p>	
8	<p>2019/20 Annual Accounts Timetable Approach</p> <p>EMcK presented the Annual Accounts Timetable approach paper which outlines the sequence and order of the 2019/20 annual accounts including the Audit and Risk Committee and Board Committee timings. EMcK explained that the current timetable allows the Committee and Board sufficient opportunity for scrutiny of the annual accounts to allow their responsibilities to be discharged and for the Accountable Officer to discharge his responsibilities in signing the annual accounts. The current approach is considered pragmatic, effective and proportionate by Officers given the size of the organisation and the small Finance Team. Officers expressed a view that if the sequencing is to be altered, there were difficulties in having enough time to produce final draft accounts with full external audit clearance to the Audit and Risk Committee prior to the June Board meeting.</p> <p>Members discussed this paper at length. Members discussed the External Audit opinion recommending that the Authority reviews the schedule of meetings to allow ARC to review the financial statements for approval at the Board. Alternative options were suggested which would address the concerns of Officers and these were discussed in detail. RE wished to ensure that the sequence of ARC meetings in advance of Board allows ARC to provide the necessary levels of assurance on all matters to the Board in a timely fashion. It was agreed that further discussion was required in order to finalise arrangements for the June 2020 cycle of meetings whilst fully addressing governance issues and Officers workload concerns.</p> <p>ACTION: Members agreed that this required further discussion. It was suggested that GW and EMcK look further at the sequencing and potential change of dates and discuss this with the Chair and the Convenor, James Stuart. Members agreed to discuss the approach further at the next meeting and prior to dates being agreed for the June 2020 meeting cycle if appropriate.</p>	GM/EMcK

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9	<p>Draft Audit and Risk Committee Annual Report to Board</p> <p>EMcK presented the Audit and Risk Committee's Annual Report to the Board for 2018/19.</p> <p>ACTION:</p> <p>Members confirmed that they were content for the Annual Report to be presented to the October Board meeting on behalf of the Audit and Risk Committee.</p>	GW
10	<p>Any Other Business</p> <p>There was no other business discussed.</p>	
11	<p>Date of Next Meeting</p> <p>The next meeting will be held at the earlier time of 2pm on Tuesday 3rd December 2019</p>	

Signed _____

Ronnie Erskine, Chair