

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 10th September 2019.

Item No	Action	Current status	Open / closed
4	Matters Arising Members agreed that the action at item 8 from the 5 th March Committee meeting would now be closed.	Action closed and removed from Matters Arising.	Closed
4	Matters Arising Updates on Board member training will be provided within Matters Arising on an on-going basis.	Strategic/Development Sessions were held on Thursday 24 th and Friday 25 th October 2019. Members of the Planning & Access Committee visited the Cononish Gold and Silver mine on Wednesday 6 th November.	Ongoing
5	Outstanding Actions Update Appendix 1 – Internal Audit Recommendations 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 (GW).	This is being discussed and the Access Manager has contacted other access authorities for examples. It may be that it is not possible to come up with a KPI that is meaningful in reflecting the outcomes achieved by the team. In that case, the team will request internal audit and ARC to close the issue. This will be confirmed at the March ARC meeting. Propose to close this matter on this log, as it is being tracked on the Outstanding Actions (Agenda Item 6).	Closed
5	Outstanding Actions Update Appendix 1 – Internal Audit Recommendations Formatting issue noted at item 7 – Boat Registration Database.	Updated.	Closed

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 4

Matters Arising

Item No	Action	Current status	Open / closed
5	<p>Outstanding Actions Update Appendix 1 – Internal Audit Recommendations</p> <p>Date error noted at item 12 – Payment for registration plates which should be 2020 and not 2010 as reported.</p>	Updated.	Closed
6	<p>Final External Audit Annual Report</p> <p>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.</p>	Refer to action 8 below.	Closed
6	<p>Final External Audit Annual Report</p> <p>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.</p>	Action has been added to the Outstanding Actions paper.	Closed
8	<p>2019/20 Annual Accounts Timetable Approach</p> <p>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</p>	Further discussions held with CEO, Convenor and Chair of Audit & Risk Committee. Detailed timelines reviewed. Discussions held with external audit. On Agenda for further discussion at the meeting.	Open

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 4

Matters Arising

Item No	Action	Current status	Open / closed
	approach further at the next meeting and prior to dates being agreed for the June 2020 meeting cycle if appropriate.		
9	Draft Audit and Risk Committee Annual Report to Board 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.	Presented to Board on 24 th October 2019	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

Author & Executive Sponsor: Gordon Watson, CEO/Accountable Officer