

National Park Authority

Audit & Risk Committee Meeting



Minutes of Meeting held at 3.30pm on 25th June 2020
Lifesize Virtual Meeting

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

In Attendance: Gordon Watson (GW), CEO
Pete Wightman (PW), Director of Corporate Services
Duncan Black (DB), Audit Glasgow
Jillian Campbell, Audit Glasgow
John Boyd (JB), Senior Manager, Grant Thornton
Andi Priestman (AP), West Dunbartonshire Council (WDC)
Simon Jones (item 7 only)
Eilidh McKerry, Finance Manager (EMcK)
Deborah Spratt (DS) (Clerk)
Jane Cook (Moderator)

Observing: Mark Borthwick (MB)

Item	Action	Action by
1	<p>Welcome and Apologies</p> <p>The Chair welcomed everyone to the Audit and Risk Committee meeting which under Board Standing Order 25 allows for the meeting in exceptional circumstances to be held as a virtual meeting. The Board in a decision by correspondence has agreed that the provisions of Standing Order 25 will apply for the duration of the social distancing restrictions and that Board and Committee meetings will be held virtually during this time.</p> <p>The Chair ran through a few procedural points and welcome was extended to any members of the public who may be listening and to MB who would be observing the meeting as part of the Board Shadowing Initiative through Inclusion Scotland and the Scottish Government Public Appointments Team.</p> <p>Members agreed under s50A (4) of the Local Government (Scotland) Act 1973 (as amended) to hold confidential items in closed session in accordance with the motion.</p> <p>There were no apologies received.</p>	

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2	<p>Declarations of Interest</p> <p>There were no Declarations of Interest from Committee Members.</p>	
3	<p>Minutes of Meeting held on 10th March 2020</p> <p>The Minutes of the meeting held on 10th March 2020 were proposed by CS and seconded by HR.</p>	
4	<p>Matters Arising</p> <p>Members noted the Matters Arising from the meeting held on 10th March. RE confirmed that DS would be in touch to arrange individual meetings with members to discuss the self-assessment checklist over the next few weeks.</p> <p>Members noted the paper.</p>	DS
5	<p>Internal Audit Annual Report 19/20</p> <p>AP presented WDC's Internal Audit Annual Report for 2019/20 and reported that Internal Audit have concluded for the financial year ended 31st March 2020, "substantially effective arrangements are in place in relation to the Park Authority's systems of governance, risk management and internal control". The evaluated controls have identified a generally sound system of internal control with a few specific control weaknesses. There is reasonable assurance that risks are being managed and the organisation's key objectives are being met.</p> <p>Members noted that following the COVID-19 pandemic, the annual accounts timetable was reviewed, with the accounts now due for signing in September 2020. The Statements of Assurance will be completed by the Executive Team and Chief Executive and these will be presented at the September Audit and Risk Committee to support the completion of the annual accounts.</p> <p>Members were happy to note the report and thanked WDC for their services.</p>	
AP left the meeting		
6	<p>Draft Internal Audit Plan 2020/21</p> <p>DB presented Audit Glasgow's Internal Audit Plan for 2020/21 and advised that as the plan has been developed in unique circumstances there may be a need for it to be reviewed. 35 days are available to carry out assurance audit work in 2020/21 which will cover Assurance Mapping / Risk Management /</p>	

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	<p>Fleet Management / Financial Governance / IT Governance. DB reassured members that there would be an opportunity to review the other planned audits going forward, at a later date, in particular Conservation and Land Management.</p> <p>DECISION</p> <p>Members were happy to approve the plan for 2020/21 with the proviso that Reputation Management could move to this year should this be required with the current COVID situation and welcome a more focussed plan on Climate Change in 2021/22.</p>	
7	<p>Outstanding Actions Update</p> <p>Appendix 1 – Internal Audit Recommendations</p> <p>PW presented the Outstanding Actions update which provides an update on the outstanding actions arising from the Internal and External Audit work.</p> <p>PW reported that of the eleven outstanding internal audit actions, five are now complete. There are six actions remaining all at low risk. Progress on three of these has been directly affected by the COVID-19 pandemic resulting in delays. The other three relate to the boat registration database, which is due in early 2021. COVID-19 could also put this timeline at risk as the year progresses.</p> <p>The external audit recommendations are also included in the outstanding actions and these do not receive a risk rating. There are two outstanding and these will be addressed as part of the 2019/20 year end accounts and audit.</p> <p>Appendix 2 – Policies</p> <p>PW reported that due to the current situation with COVID the policy dates have not changed since reported in March and going forward progress will depend on resource available. PW advised that better reporting of the policies is still outstanding and will be discussed at a later date.</p> <p>In response to the Chair’s request for incorporating something around Asset Management at the September Committee meeting, PW advised that the September meeting will be more focussed on winding up the accounts and therefore will not be able to commit to a September deadline for this. It was agreed that PW / RE would have a separate discussion ahead of the September Committee. EMcK gave members assurance that although the policy shows as outstanding, work is ongoing with the individual strands, notably the Estates Asset Database and Asset Register review. ACTIONS:</p>	

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	1. PW to discuss with the Chair what form of report could be taken to the Committee to provide assurance that the Committee is looking for. 2. PW/RE to discuss Asset Management ahead of the September Committee meeting. DECISION: Members were happy to note the paper.	PW/RE PW/RE
8	AOB There was no other business to report.	
9	Date of Next Meeting The next meeting will be held at 2pm on Tuesday 8 th September 2020.	

Signed _____

Ronnie Erskine, Chair