

National Park Authority

Audit & Risk Committee Meeting



Minutes of Meeting held at 2.00pm on 1st December 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
 John Boyd (JB), Director, Grant Thornton
 Eilidh McKerry (EMcK), Finance Manager
 Deborah Spratt (DS) (Clerk)
 Kelly-Anne Norrie (Moderator)

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 agreed at the 14th September 2020 Board meeting that the provisions of Standing Order 25 continue to apply, and Board, Committee, and Local Review Body meetings will continue to be held virtually, until government restrictions on physical distancing are lifted such that in person meetings can be held safely.</p> <p>The Chair ran through a few procedural points and welcome was extended to any members of the public who may be listening.</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>	
2	<p>Declarations of Interest</p> <p>There were no Declarations of Interest from Committee Members.</p>	
3	<p>Minutes of Meeting held on 8th September 2020</p> <p>The Minutes of the meeting held on 8th September 2020 were proposed by HR and seconded by DMcC.</p>	

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4	<p>Matters Arising</p> <p>Members noted the Matters Arising from the meeting held on 8th September.</p> <p>PW advised that there were a numbers of matters arising and mostly all them were now closed with the exception of including additional information on Equality and Diversity and Committee attendance which will be taken in to consideration when preparing the 2020/21 accounts. A number of actions in relation to the Self-Assessment have been taken forward. Training will be considered in the new year once the Committee refresh is concluded at the December Board Meeting. The actions in relation to the Risk Policy will be discussed later on the Agenda.</p> <p>Members noted the paper.</p>	
5	<p>Assurance Map</p> <p>DB presented Internal Audit's recently completed assurance map which provides a view of risk and controls that are derived from assurance activity across the organisation. The assurance map summarises the output from the review of assurance activities undertaken across the National Park Authority.</p> <p>Members discussed in detail and the following points were noted:</p> <ol style="list-style-type: none"> 1. GW confirmed that a training session with Operational Managers and Internal Audit is taking place on 2nd December which will give Managers an overview and understanding of what the assurances mean in terms of effectiveness. 2. It was noted that it would be timeous to have a fresh look at ways to strengthen on volunteering and engagement. 3. Members noted that under Project Programming, the red relates to the 3rd line only because it has not been looked at primarily by Internal Audit. It was suggested that going forward, the External Audit section may be better greyed out. 4. Members raised some concerns about the volume of green and red showing on the map and suggested perhaps looking at a different way to present this. DB confirmed that this was very common and is seen frequently in first attempts at assurance mapping. 	

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	<p>DB reassured committee that after a year or two a further map would be presented following management work and Internal Audit assurance work which is likely to show a different view.</p> <p>5. It was suggested that within the Service areas covered it might be helpful for one of the lines to show some of the detail in the background so members can see how the levels were derived at and what policies and management approaches and training were used.</p> <p>Members were happy to note the report and agreed that the map is regularly reviewed by management and the Audit and Risk Committee.</p>	
6	<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 Internal Audit work.</p> <p>PW advised Members that discussions have been taking place with Internal Audit about a new process for presenting the Internal Audit.</p> <p>Recommendations and going forward it has been agreed that the report will now be provided by Audit Glasgow.</p> <p>Appendix 2 – Policies</p> <p>Members were happy to note the paper.</p>	
Members had a short break		
7	<p>External Audit Plan</p> <p>JB provided a verbal update on Grant Thornton's External Audit Plan and advised that the formal Audit Plan will be presented to the March 2021 Audit and Risk Committee.</p> <p>JB highlighted that normally the Annual Audit Plan would be presented to this Committee in draft however Audit Scotland's planning guidance only came out at the end of October for consultation so unfortunately held this up.</p>	

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	<p>Planning meetings have been taking place for next year and in particular have been looking at lessons learned around remote auditing.</p> <p>JB advised that there was nothing specific to make Committee aware of and confirmed that the delay to the Annual Audit Plan would have no impact on Audit delivery.</p> <p>Timelines for 2021 are being explored and PW agreed to keep RE updated on the process.</p> <p>Members noted the update.</p>	PW
8	<p>Final External Audit Report 19/20</p> <p>JB presented the External Audit Report and confirmed that there had been no significant changes made to the Report following the September Committee.</p> <p>Members were pleased to note the final External Audit Report. RE extended thanks to the External Audit Team and to Eilidh and the Finance Team for all their work in achieving a successful audit outcome.</p>	
9	<p>Policy List Review Process</p> <p>PW presented the paper on the proposed new way forward for how the Audit and Risk Committee receives assurance that internal policies are being reviewed at appropriate intervals.</p> <p>PW confirmed that there will be flexibility to bring forward policies as and when required along with opportunities to add in any new policies as they arise.</p> <p>Members discussed the draft five year plan which PW confirmed will be updated ahead of the March 2021 Committee meeting where it will be presented for Committee's approval.</p> <p>Members welcomed the new approach and look forward to receiving the final plan for approval at the March 2021 Committee.</p>	
10	<p>AOB</p> <p>There was no other business to report.</p>	

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11	Date of Next Meeting The next meeting will be held at 2pm on Tuesday 9 th March 2021.	

Signed _____

Ronnie Erskine, Chair