

National Park Authority

Audit & Risk Committee Meeting



Minutes of Meeting held at 2.00pm on 9th March 2021
Lifesize Virtual Meeting

Present: Ronnie Erskine (RE) (Chair)
Danny Gibson (DG)
David McCowan (DMcC)
Heather Reid (HR)
Christopher Spray (CS)

In Attendance: Gordon Watson (GW), CEO
Pete Wightman (PW), Director of Corporate Services
Jillian Campbell (JC), Audit Glasgow
John Boyd (JB), Director, Grant Thornton
Eilidh McKerry (EMcK), Finance Manager
Deborah Spratt (DS) (Clerk)
Jane Cook (Moderator)

Item	Action	Action by
1	<p>Welcome and Apologies</p> <p>The Chair on behalf of Audit and Risk Committee members expressed condolences on the sad passing of Graham Lambie who served as a member of the Committee.</p> <p>The Chair welcomed everyone to the Audit and Risk Committee meeting and in particular to Danny Gibson to his first meeting of the Committee. The Chair advised that 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 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>	

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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 1st December 2020</p> <p>The Minutes of the meeting held on 1st December 2020 were proposed by CS and seconded by DMcC.</p>	
4	<p>Matters Arising</p> <p>Members noted the Matters Arising from the meeting held on 1st December.</p> <p>PW advised that a number of items are still open. The open items relate to the preparation of the annual accounts. It is proposed that the Accounts will be presented at the September Committee meeting followed by the September Board meeting. The Self-Assessment training action will be taken forward towards the summer and the Risk Policy remains open as no progress has taken place due to staff capacity.</p> <p>ACTION :</p> <ol style="list-style-type: none"> 1. It was agreed that RE/PW/EMcK would schedule in training around the annual accounts and will arrange to bring something forward. RE/PW/EMcK to meet initially to discuss. <p>Members noted the paper.</p>	RE/PW/ EMcK
5	<p>Draft Internal Audit Plan 2021/22</p> <p>JC presented Internal Audit's draft Internal Audit Plan which provides details of the Internal Audit Plan for 2021/22 and the outputs which the Committee and management can expect from Internal Audit in 2021/22.</p> <p>PW advised that the next risk deep dive would be on reputational risk and that this is pencilled in for the June meeting.</p> <p>ACTION:</p> <ol style="list-style-type: none"> 1. CS/JC agreed to have a separate discussion in relation to reputation management prior to Internal Audit starting the review. 2. It was noted that our reputation around climate change and nature work is important and it would be good to capture in this review. 	CS/JC JC

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	Members noted the main areas to be covered in 2021/22.and were happy to approve the report.	
6	<p>Internal Audit Follow-up Report</p> <p>JC presented the Internal Audit follow-up report which provides an update on the outstanding actions arising from internal audit work. JC advised that this is the first follow-up report from Internal Audit and was pleased to report that there were no high risk areas. Although there has been no progress on actions since the December Committee, Internal Audit provided assurance that they were comfortable as this is due to the current COVID pandemic.</p> <p>ACTIONS:</p> <ol style="list-style-type: none"> 1. CS suggested changing the title of the Independent Assurance Review of the Environmental Monitoring Framework. 2. It was agreed that the implementation date for the External Audit Recommendation – medium term planning - should be updated from March 2021 to Ongoing. <p>Members were happy to note the paper.</p>	<p>PW/JC</p> <p>PW/EMcK/ JC</p>
7	<p>Financial Governance</p> <p>JC presented the outcomes from the Internal Audit review of the financial governance arrangements. JC confirmed that the key controls are in place and generally operating effectively. JC advised that this is a favourable opinion and members can take comfort that there are no high priorities. The audit identified some scope for improvement in the existing arrangements with two recommendations and one service improvement for management to address.</p> <p>Members were happy to note the report and thanks were extended to EMcK and the team. Thanks also to Audit Glasgow for their help and patience in producing the report.</p>	
Members had a short break		
8	<p>Draft External Audit Plan</p> <p>JB presented Grant Thornton’s draft External Audit Plan which provides an overview of the planned scope and timing of the external audit on the 2020/21 statutory accounts.</p>	

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	<p>It covers the audit approach, audit risks, materiality, audit timeline, fees and responsibilities</p> <p>JB advised that the report is presented in draft format and will be finalised following conclusion of the planning process. JB does not anticipate any material changes.</p> <p>Members were happy to note the paper.</p>	
9	<p>Policy Review Plan 2021/22</p> <p>PW presented the Policy Review Plan for 2021/22 which shows the list of corporate policies that will be reviewed in 2021/22. The Committee will receive an update in September on progress against the plan, and a final report will be presented in March 2022.</p> <p>ACTIONS:</p> <ol style="list-style-type: none"> 1. Management agreed to look at having a similar process in place as the Policy Review Plan to track progress in non-corporate areas such as climate change and biodiversity. <p>Members were happy to note the paper.</p>	GW/PW
10	<p>AOB</p> <p>There was no other business to report.</p>	
11	<p>Date of Next Meeting</p> <p>The next meeting will be held at 2pm on Tuesday 22nd June 2021.</p>	

Signed _____

Ronnie Erskine, Chair