



Draft Minutes of Meeting held at 2.30pm on Tuesday 22nd June 2021 – Live webcast

National Park Authority Audit and Risk Committee

Tuesday 22nd June 2021

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Present

Christopher Spray (CS) (Deputy Chair)

Danny Gibson (DG)

David McCowan (DMcC)

Heather Reid (HR)

In Attendance

Gordon Watson (GW), CEO
Pete Wightman (PW), Director of Corporate Services
Duncan Black (DB), Audit Glasgow
Jillian Campbell (JC), Audit Glasgow
John Boyd (JB), Director, Grant Thornton
Eilidh McKerry (EMcK), Finance Manager
Douglas Smith (DS), Board and Committee Manager
Deborah Spratt (DS) (Clerk)
Jane Cook (JC) (Moderator)

Apologies

Ronnie Erskine (RE)

Items and Actions
<p>1. Welcome and Apologies</p> <p>In RE's absence the Deputy Chair (CS) welcomed everyone to the Audit and Risk Committee meeting. The Deputy 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 be held virtually, until government restrictions on physical distancing are lifted such that in person meetings can be held safely. 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>Apologies were received from Ronnie Erskine.</p>
<p>2. Declarations of Interest</p> <p>There were no Declarations of Interest from Committee Members.</p>
<p>3. Minutes of meeting held on 9th March 2021</p> <p>The Minutes of the meeting held on 9th March 2021 were proposed by DMcC and seconded by HR.</p>
<p>4. Matters Arising</p> <p>PW advised that the training discussion which was scheduled to take place ahead of today's meeting will be rescheduled when RE returns. There are a number of items relating to Internal Audit and these will be closed off at the September Committee meeting.</p>

DECISION: Members were happy to note the paper.

5. IT General Controls

Duncan Black, Chief Internal Auditor, Audit Glasgow presented the Internal Audit review of IT General Controls which forms part of the agreed plan for 2020/21. DB advised that there were no significant issues of concern.

PW advised that a full shift to cloud-based services was cost prohibitive in the short term but that we would take a cloud-first approach for new services. We are currently exploring a cloud-based disaster recovery.

It was suggested that in relation to our information security responsibilities and to ensure that staff are reading and accepting the policies, it would be beneficial to provide some training to staff, particularly with staff working from home.

ACTION: Pete agreed to discuss with Gareth on how we gather and store staff acknowledging the relevant policies.

Members noted the report.

6. Fleet Management

DB presented Internal Audit's Fleet Management report which forms part of the agreed plan for 2020/21. DB advised that based on the audit work carried out a reasonable level of assurance has been placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and six recommendations for management to address. DB reported that some key controls are in place and they are generally operating effectively.

Members were pleased to note the report and look forward to receiving the Chief Internal Auditor's further report on the implementation of the actions contained in the Action Plan.

7. External Audit Verbal Update

John Boyd, Director, Grant Thornton provided a verbal update on the progress of External Audit for 2021. No significant issues were noted and JB confirmed that Accounts will be presented in September.

8. Draft Accounting Policies

EMcK presented the proposed draft accounting policies which form part of the Annual Accounts under the Terms of Reference of the Audit and Risk Committee and advised that there are no major changes.

Members noted the accounting policies and look forward to receiving the Annual Accounts at the September Audit & Risk Committee.

ACTION: DG mentioned that Audit Scotland had issued a blog about how climate change fits in to the accounting policies and agreed to share this.

9. Draft Governance Statement

EMcK presented the proposed Governance Statement on internal control which is required as part of the Annual Accounts statements. EMcK advised that much of the document is prescribed by the Scottish Public Finance Manual and organisations are required to outline how they have addressed the requirements.

EMcK explained that a number of pieces are still outstanding including the Statements of Assurance which form part of Internal Audit's assessment. EMcK advised that these will be presented to the September Committee.

ACTION: A couple of points were raised from Members in relation to the 'pace of change' (8.4) and 'H&S' (8.5). EMcK agreed to look at the wording in both of these points.

Members noted the report,

10. AOB

There was no other business to report.

11. Date of Next Meeting

The next meeting will be held at 2pm on Tuesday 7th September 2021.

Signed

Chris Spray, Deputy Chair