



# Draft Minutes of Meeting held at 1.00pm on Tuesday 7<sup>th</sup> December 2021 – Live webcast

## Agenda Item 8

### National Park Authority Audit and Risk Committee

Paper for information

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#### **Present**

Ronnie Erskine (RE) (Chair)

David McCowan (DMcC)

Heather Reid (HR)

#### **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  
Douglas Smith (DSm), Board and Committee Manager  
Deborah Spratt (DS) (Clerk)  
Sam Stubbs (SS), Corporate Performance Manager  
Jane Cook (JC) (Moderator)

### Apologies

Christopher Spray (CS)  
Danny Gibson (DG)

<b>Items and Actions</b>
<p><b>1. Welcome and Apologies</b></p> <p>The Chair welcomed everyone to the Audit and Risk Committee meeting and advised that due to continued COVID guidance and weather warnings it was agreed to hold this meeting of the Committee virtually and not in person as planned. The Chair explained that under Board Standing Order 25 this allows for the meeting in exceptional circumstances to be held as a virtual meeting. 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 noted from Chris Spray and Danny Gibson.</p>
<p><b>2. Declarations of Interest</b></p> <p>There were no Declarations of Interest from Committee Members.</p>
<p><b>3. Minutes of meeting held on 7<sup>th</sup> September 2021</b></p> <p>The Minutes of the meeting held on 7<sup>th</sup> September 2021 were proposed by HR and seconded by DMcC.</p>
<p><b>4. Matters Arising</b></p> <p>PW advised that the accounts were signed on 27<sup>th</sup> October and have been submitted to Scottish Government although there has been no confirmation as yet about when they will be laid before Parliament. PW confirmed that the action on Risk Policy is now closed and will be discussed later in the meeting.</p> <p>RE confirmed that a meeting has been arranged in January between Chris / Duncan and himself to discuss Internal Audit arrangements for 2022/23.</p> <p><b>DECISION:</b> Members were happy to note the paper.</p>

## 5. External Audit Report

JB provided members with a verbal update. It was noted that as previously advised by PW, Accounts are now finalised and submitted and they will be passed through Parliament in due course. JB advised that the External Audit Plan will be presented to the March 2022 Committee which will cover the year 21/22.

JB highlighted that this will be the final year of Grant Thornton's audit appointment and that the Audit Scotland tender process for the next round of audit appointments is ongoing. It was noted that discussions have taken place regarding the year end for next year and there are some lessons learned to look at a more efficient way to deliver.

**DECISION:** Members noted the update.

## 6. Internal Audit Assurance Reports

### Planning Application Management

DB presented Audit Glasgow's Final Report on Planning Application Management.

DB noted that there is sufficient segregation of duties in place for the processing and approval of applications and from reviewing a sample of 15 planning applications processed between March 2020 and April 2021, it was found that in most cases the requirements outlined in the procedures had been adhered to.

DB highlighted the two recommendations for improvement which include the signing of 'Declaration of interest forms' by all relevant staff and that documented planning procedures are in place.

**DECISION:** Members were pleased to note Internal Audit's reasonable opinion and were content that key controls are in place and operating effectively.

**ACTION:** Internal Audit to provide a further report on the implementation of the actions contained in the Action Plan.

## 7. Internal Audit Assurance Reports

### Health and Safety

DB presented Audit Glasgow's Final Report on Health and Safety.

DB was pleased to report that some key controls are in place and operating effectively, however, the audit has highlighted five recommendations for improvement.

**DECISION:** Members were pleased to note Internal Audit's reasonable level of assurance on the control environment and the five recommendations which need to be addressed.

**ACTIONS:**

1. Internal Audit to provide a further report on the implementation of the actions contained in the Action Plan.
2. Management to consider whether to initiate an external health and safety audit to review compliance with health and safety legislation/regulations.
3. In relation to recommendation one regarding mandatory training, it was requested that the wording of this is amended to reflect that mandatory training will take place and will be recorded.
4. In relation to Risk Assessments, Audit and Risk Committee members to receive a copy of the Action Plan by email before the end of the month to validate that plans are in place.

**8. Outstanding Actions Update**

DB presented the Outstanding Actions Update which provides an update on the outstanding actions arising from Internal Audit work at the Park Authority.

Concern was raised about the length of time it has taken to revise the Local Access Forum documentation and that there may be some reputational risk around this. It was suggested that the management comments are amended to show more information. PW confirmed that there is a plan in place for delivering the terms of reference and the new post holder will lead on this with Douglas.

**DECISION:** Members were happy to note the progress.

**ACTION:** Outstanding recommendation one to be amended to show more detail regarding the revising of the Local Access Forum documentation.

**9. Risk Management Framework**

PW and SS introduced the draft Risk Management Framework for discussion.

Members expressed how impressed they were with the Framework and thanked everyone involved in developing the document.

**DECISION:** Members recommended the adoption of the approach to Risk Management as set out in the Framework subject to the delivery of a workshop for Members and the Executive Team to review, refine and approve the risk appetite statement.

**ACTIONS:**

1. It was requested that in the section 'Executive Team review of risk which discusses quarterly at minimum', comment to be added in which states 'live and ongoing' and 'structured quarterly review'.
2. Agreed that the Vice-Chair should be added for escalation should Chair not be available.
3. Section 5.2 (page 41) – slight wording change – 'objectivity' should be 'subjectivity'.

4. Risk Management Framework to be presented to the Board for final review and approval including a workshop on risk appetite.

**10. Any Other Business**

There was no other business to discuss.

**11. Date of Next Meeting**

The next meeting will be held on Tuesday 8<sup>th</sup> March 2022.

Signed

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**Ronnie Erskine, Chair**