



Draft Minutes of Meeting held at 3.30pm on Tuesday 8th March 2022, John Muir Suite, Balloch

National Park Authority Audit and Risk Committee

Paper for information

| | |
|---|---|
| Present | 1 |
| In Attendance..... | 2 |
| Items and Actions | 2 |
| 6. Welcome and Apologies | 2 |
| 7. Declarations of Interest | 2 |
| 8. Minutes of meeting held on 7 th December 2021 | 2 |
| 9. Matters Arising..... | 2 |
| 10. Draft Internal Audit Plan 2022/23..... | 3 |
| 11. Internal Audit Follow-up Report | 3 |
| 12. Business Continuity Plan Audit..... | 3 |
| 13. Draft External Audit Plan | 3 |
| 14. Corporate Policy Review | 3 |
| 15. Any Other Business..... | 4 |
| 16. Date of Next Meeting..... | 4 |

Present

Ronnie Erskine (RE) (Chair)

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
Douglas Smith (DSm), Board and Committee Manager
Deborah Spratt (DS) (Clerk)
Sam Stubbs (SS), Corporate Performance Manager

Apologies

Danny Gibson (DG)

| Items and Actions |
|--|
| <p>6. Welcome and Apologies</p> <p>The Chair welcomed everyone to the first in-person meeting of the Audit and Risk Committee. The Chair ran through a few procedural points and welcome was extended to any members of the public who may be listening. There were no members of the public attending in person.</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 Danny Gibson.</p> |
| <p>7. Declarations of Interest</p> <p>There were no Declarations of Interest from Committee Members.</p> |
| <p>8. Minutes of meeting held on 7th December 2021</p> <p>The Minutes of the meeting held on 7th December 2021 were proposed by DMcC and seconded by HR.</p> |
| <p>9. Matters Arising</p> <p>PW advised that the Risk Management Framework will be presented to the Board in March and that a date for a workshop is currently under discussion. PW also advised that our new Health and Safety Advisor has joined the Park and he will look in to whether to initiate an external health and safety audit to review compliance with health and safety legislation/regulations.</p> <p>ACTIONS:</p> <ol style="list-style-type: none">1. It was agreed that item 9 from the June 2021 meeting can now be removed as the Policy Review Plan is being picked up as part of the Partnership Plan. |

DECISION: Members were happy to note the paper.

10. Draft Internal Audit Plan 2022/23

DB presented Audit Glasgow's draft Internal Audit Plan for 2022/23 and outlined the proposed audit activity areas for review in 2022/23.

DECISION: Members noted the main areas to be covered in 2022/23 and were happy to **approve** the report.

11. Internal Audit Follow-up Report

DB presented Audit Glasgow's follow-up report which provides an update on the outstanding actions arising from Internal Audit work. DB asked that it be noted that the engagement of staff across the NPA has been exemplary.

DECISION: Members were happy to note the progress made in terms of the recommendations implemented and requested the Chief Internal Auditor to submit further reports on the implementation of outstanding recommendations

12. Business Continuity Plan Audit

DB presented Audit Glasgow's final report on the review of the Business Continuity planning arrangements and highlighted that the key controls are in place and generally operating effectively. It was noted that based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. The audit identified some scope for improvement in the existing arrangements and three recommendations have been highlighted which management should address.

DECISION: Members were pleased to note the reasonable audit opinion and were content that the report provides a good degree of assurance.

13. Draft External Audit Plan

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 2021/22 statutory accounts.

It covers the audit approach, audit risks, materiality, audit timeline, fees and responsibilities

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.

Members were happy to **note** the paper.

14. Corporate Policy Review

a) 2021/22 Progress Update and b) Review Plan 2022/23

SS presented the 2021/22 Progress update and Review Plan for 2022/23.

The reports provide an update on progress of corporate policy reviews, as agreed at the March 2021 Audit & Risk Committee, and to set out the plan for 2022/23. SS confirmed that there were no significant risks attached to the four behind schedule.

DECISION: Members were happy to note the reports and look forward to receiving a further update in December followed by the final report in June 2023.

15. Any Other Business

There was no other business to discuss.

16. Date of Next Meeting

The next meeting will be held on Tuesday 7th June 2022.

Signed

Ronnie Erskine, Chair