



Draft Minutes of Meeting held at 2.00pm on Tuesday 7th June 2022, Robert Grieve Suite, Balloch

National Park Authority Audit and Risk Committee

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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

1. Welcome and Apologies

The Chair welcomed everyone to the 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. Special thanks were extended to David McCowan as this would be his last meeting after serving 12 years on the Board of the National Park Authority.

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.

Apologies were noted from Danny Gibson.

2. Declarations of Interest

There were no Declarations of Interest from Committee Members.

3. Minutes of meeting held on 8th March 2022

The Minutes of the meeting held on 8th March 2022 were proposed by HR and seconded by CS.

4. Matters Arising

PW advised that there are still a number of open actions and the following points were noted:

1. Members were pleased to note that the new Health and Safety Adviser is in post and that he has programmed a series of internal compliance reviews. Following these reviews, the Adviser will advise this Committee of his recommendation later this year on whether to proceed with an external review or not.
2. The Risk Management Framework was approved at the Board meeting in March 2022 and it is likely to be Autumn time for the Risk Appetite workshop. RE will meet with SS shortly to progress planning for the workshop. Members agreed to close off this item as this is also on the Board Matters Arising.

ACTIONS:

1. Risk Management Framework action to be closed.

DECISION: Members were happy to note the paper.

5. Risk Management Review

Duncan Black, Chief Internal Auditor presented Audit Glasgow's Audit Assurance Report on the Risk Management Review and outlined the five recommendations. A question was raised in relation to the timelines for implementation all being 30th November and Sam confirmed that this is to allow teams time to review.

DECISION: Members were pleased to note the reasonable opinion and were content with the report.

6. GIS Application Review

Duncan Black, Chief Internal Auditor presented Audit Glasgow's Audit Assurance Report on the GIS Application Review and outlined the three recommendations.

DECISION: Members were pleased to note the reasonable opinion and were content with the report.

7. Internal Audit Follow-up Report

Duncan Black, Chief Internal Auditor presented Audit Glasgow's follow-up report which provides an update on the outstanding actions arising from Internal Audit work.

ACTIONS:

1. It was agreed that the Remit of the Local Access Forum can be removed from the Report.
2. Boat registration – recommendation 6. It was agreed that this can be removed as this has been subsumed.
3. IT General Controls – recommendation 5. Concern was raised regarding the 'single safe key'. PW agreed to check this out and advise.
4. Members requested that outstanding actions should be completed where possible and reported back to the next Committee meeting given previous slippage in dates. PW and SS to feed in and it was agreed that DB will provide confirmation when the actions are complete.

DECISION: Members were happy to note the report and requested the Chief Internal Auditor to submit further reports on the implementation of outstanding recommendations.

8. Internal Audit Annual Report

Duncan Black, Chief Internal Auditor, Audit Glasgow presented the draft Annual Report to Members which provides Members of the Audit & Risk Committee with an overview of the work of Internal Audit for the year ended 31 March 2022.

DB advised there were no major issues to draw to the Committee's attention and based on the audit work undertaken and the assurances provided by the Executive Team it is External Audit's opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2021/22 within the Park Authority.

ACTION:

1. A small typo was noted at point 1.10 – should be 2021/22 and not 2020/21 as reported.

DECISION: Members were pleased to note the report.

9. External Audit Report – Verbal update

John Boyd, Director, Grant Thornton provided a verbal update on the progress of External Audit for 2022. JB confirmed that everything is progressing well and that there were no significant issues to report.

JB advised that year-end work will start in the next couple of weeks and discussions have taken place with Eilidh McKerry and Andrew Jump about key issues. Audit Scotland have concluded their appointments and there will be a handover with The Park Authority's new External Auditor's (Mazars) in due course.

DECISION: Members were content with the verbal update.

10. 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.

EMcK outlined the main changes from the 2020/21 policies and advised that there were no major changes and nothing significant to report. EMcK advised that everyone that needs to be informed has been contacted and everything is lined up.

DECISION: Members noted that the accounting policies for 2021/22 are as yet unaudited and that any significant changes will be highlighted at the September meeting of the Audit and Risk Committee.

11. Draft Governance Statement

SS presented the proposed Governance Statement on internal control which is required as part of the Annual Accounts statements. SS 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.

SS outlined the main changes from the 2020/21 Governance Statement and the considerations going forward.

ACTION: A typo was noted at section 3.4 – should read 2021/22 and not 2022/23.

DECISION: Members were content with the report and confirmed the appropriateness of assertions made in the draft Governance Statement on internal control prior to approval of the Annual Accounts for 2021/22 and subsequent signature by the Chief Executive.

12. Annual Report on Best Value 2021/22

SS presented the Annual Report on Best Value for 2021/22 noting that overall it represents a high level of success. The Executive Team are proud of what teams throughout the organisation were able to accomplish over the year, making significant progress on the key priorities of the plan such as climate, nature, visitor management, and reopening of facilities following the COVID-19 pandemic.

DECISION: Members were pleased to note the achievements in relation to each Best Value theme and were happy to approve the report.

13. Any Other Business

There was no other business to discuss.

14. Date of Next Meeting

The next meeting will be held on Tuesday 6th September 2022.

Signed

Ronnie Erskine, Chair