

Matters Arising

Agenda Item 4

National Park Authority Audit and Risk Committee

Tuesday 6th December 2022

Paper for noting

The following actions were noted at the previous meeting on 6th September 2022.

Item No	Action	Current status	Open / closed
5	<p>Draft Annual Report to Members</p> <p>The Chair thanked Eilidh and finance staff for their work in achieving another clean audit, subject to final adjustments. The Chair expressed concerns however over the delay to the completion of the audit of the Annual Accounts due to staffing shortages at Grant Thornton. An action was agreed to keep Audit and Risk Committee members informed of the progress and completion of the audit including any changes to the External Report or Annual Accounts proposed by Grant Thornton.</p>	<p>Final external audit report included as Agenda Item 5. No additional findings.</p> <p>Annual Report and Accounts to be signed on 29 November 2022 following re-start of audit in November 2022.</p> <p>ARC members have been updated with progress since last meeting.</p>	Closed
5	<p>Draft Annual Report to Members</p> <p>EMcK to work with AM to ensure the handover with Mazars is carried out in a timely manner to conclude once the report is signed.</p>	<p>Contact has been established with Mazars, which has recruited a new staff member that will cover the National Park. Handover will begin in full once that person is post (Dec 5th).</p>	Closed

Item No	Action	Current status	Open / closed
6	<p>Draft Accounts for the Financial Year ended 31st March 2022</p> <p>It was noted that the chart on page 52 of the full pack of papers requires a label on the chart to improve members understanding.</p>	Update complete	Closed
6	<p>Draft Accounts for the Financial Year ended 31st March 2022</p> <p>EMcK to check the rounding's on the salary bands table at page 75.</p>	This has been checked and corrected.	Closed
6	<p>Draft Accounts for the Financial Year ended 31st March 2022</p> <p>As per Agenda Item 5, Members to be kept advised if there is any significant changes to the draft Accounts following completion of the external audit work.</p>	No significant changes. Annual Report and Accounts to be signed on 29 November 2022.	Closed
7	<p>Draft Letter of Representation</p> <p>Members confirmed that they were content for GW to sign the Letter of Representation to the External Auditors along with the Annual Report and Accounts when complete, subject to there being no significant changes which would require Audit and Risk Committee approval.</p>	No significant changes to the Letter of Representation. Annual Report and Accounts to be signed on 29 November 2022.	Closed
7	<p>Draft Letter of Representation</p> <p>As per Agenda Items 5 and 6, Members to be kept advised if there is any significant changes to the draft Accounts following completion of the external audit work.</p>	No significant changes to the Annual Report and Accounts. To be signed on 29 November 2022	Closed
Actions from December 2021 meeting			
7	<p>Internal Audit Assurance Reports</p> <p><u>Health and Safety</u></p>	The internal compliance reviews are ongoing.	Open

Item No	Action	Current status	Open / closed
	Management to consider whether to initiate an external health and safety audit to review compliance with health and safety legislation/regulations.		

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