



Draft Minutes of Meeting held at 2.00pm on Tuesday 6th December 2022, John Muir Suite, Balloch

National Park Authority Audit and Risk Committee

Paper for information

Present	1
In Attendance.....	2
Items and Actions	2
1. Welcome and Apologies	2
2. Declarations of Interest	2
3. Minutes of meeting held on 6 th September 2022	2
4. Matters Arising.....	2
5. Final External Audit Report 2021/22.....	3
6. Outstanding Actions Update.....	3
7. Internal Audit Update Report.....	3
8. Corporate Policy Review Process Update.....	4
9. Water Safety Policy.....	4
10. Any Other Business.....	5
11. Date of Next Meeting.....	5

Present

Ronnie Erskine (RE) (Chair)

David Mackie (DM)

Heather Reid (HR)

In Attendance

Gordon Watson (GW), CEO

Pete Wightman (PW), Director of Corporate Services

Jillian Campbell (JC), Audit Glasgow

Andy Mack (AM), Public Sector Audit Director, Grant Thornton (via Lifesize)

Eilidh McKerry (EMcK), Finance Manager

Douglas Smith (DSm), Board and Committee Manager

Deborah Spratt (DS) (Clerk)

Sam Stubbs (SS), Corporate Performance Manager

Leigh Hamilton (LH), Ranger Service Manager (Agenda Item 9 only)

Apologies

David Fettes (DF)

Christopher Spray (CS)

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. Apologies were received from David Fettes and Christopher Spray.

Welcome was extended to Andy Mack from Grant Thornton who joined via Lifesize and to Jillian Campbell from Audit Glasgow.

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.

2. Declarations of Interest

There were no Declarations of Interest from Committee Members.

3. Minutes of meeting held on 6th September 2022

The Minutes of the meeting held on 6th September 2022 were proposed by RE and HR. Agreement to be seconded by CS via email.

ACTION: DS to email CS to seek approval of the Minutes held on 6th September 2022.

4. Matters Arising

PW confirmed that the Accounts have now been signed and have gone to Scottish Government in time to lay before Parliament. Thanks were extended to the Team and Grant Thornton for the work in getting the Accounts finalised.

PW advised that our new Audit lead, Mazars, are now in place and relationships will now start to form to bring them up to speed.

The Health and Safety Internal Audit compliance review is still ongoing. It is anticipated that this will be closed at the June 2023 Audit and Risk Committee meeting. **ACTION:** it was agreed that the June 2023 date should be added onto the paperwork.

DECISION: Members were happy to note the paper.

5. Final External Audit Report 2021/22

Andy Mack presented Grant Thornton's final External Audit Report for 2021/22. AM advised that the report is final and not draft as the cover paper reports. AM reported that subject to final quality procedures, they have issued an unmodified audit opinion on the annual report and accounts and thanked all involved for their assistance in the audit process. The priority now is to ensure a smooth transition over to Mazars.

PW mentioned that the Estates Asset Management strategy is scheduled to be implemented by 31st March 2023, however, advised that March will be challenging and it is unlikely that this will not be ready for the March 2023 deadline. PW reassured members that this is coming up in other pieces of work and that he will be putting time into this to ensure that we produce something that is well informed.

DECISION: Members were happy to note the report. Thanks were extended to everyone involved in the work of the report.

6. Outstanding Actions Update

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

JC advised that as at 22nd November 2022, nine of the recommendations remain outstanding, with a further 11 not yet due for implementation. Of the nine, there is only one high priority which is partially implemented.

Question was raised in relation to the Fleet Management Strategy as to whether there would be an insurance risk if not meeting the deadlines.

ACTION: JC agreed to check and circulate something via SS.

DECISION: Members noted the progress made in terms of the recommendations implemented and requested that the Chief Internal Auditor submits further reports on the implementation of outstanding recommendations

7. Internal Audit Update Report

JC presented the Internal Audit Update report which provides the Committee with an update on the delivery of the agreed 2022/23 Internal Audit plan, and the performance of the Internal Audit team over the first half of 2022/23.

JC advised that there were five assurance reviews two of which will be reported to the March 2023 meeting of the Audit and Risk Committee and one is complete. Procurement will be undertaken in Q4 and Carbon Management is postponed due to staff turnover.

JC mentioned that there has been a shift in staff at Audit Glasgow but confirmed that the consistency for the NPA will be unchanged.

Members were reassured that the Board report will highlight how the delay to Carbon Managements is being monitored.

DECISION: Members were happy to note that the assurance work for 2022/23 is progressing well and look forward to receiving the Chief Internal Auditor's annual audit opinion for 2022/23.

8. Corporate Policy Review Process Update

SS presented the Corporate Policy Review Process update which provides an update on progress of corporate policy reviews, as agreed at the March 2022 Audit & Risk Committee. SS confirmed that she was confident that we will deliver as the table indicates.

DECISION: Members noted the report and look forward to receiving the Corporate Policy Review Plan for 2023/34 at the March 2023 meeting followed by the final report on progress for the year in June 2023.

9. Water Safety Policy

LH joined the meeting and provided an update on the NPA's work in relation to Water Safety and the associated Water Safety Policy. LH took members through the timeline and the following points/actions were noted:

1. Page 60 of the PDF – LH will review the last bullet point in section 4.3 which says - *Contribute to the reduction of water-related suicide.*
2. Page 60 of the PDF – section 4.4 mentions the RoSPA report and their recommendations. LH agreed to forward on a copy of the RoSPA report.
3. LH confirmed that we will continue to work with partners and meet annual objectives collaboratively. Through Water Safety Scotland and the Minister's action plan we will help and support other agencies and Local Authorities to form water safety polices and share best practice.
4. Activity will now transition from a project to normal business operations.
5. Work will continue with partners to meet annual objectives collaboratively. Through Water Safety Scotland and the Minister's action plan we will help and support other agencies and Local Authorities to form water safety polices and share best practice.

DECISION: Members were impressed with the volume of work that has gone into this and were reassured that the NPA are doing everything to ensure awareness of this important subject. Members commended the document and thanks were extended to Leigh and all the staff that contributed to the work of the report.

10. Any Other Business

There was no other business to discuss.

11. Date of Next Meeting

The next meeting will be held on Tuesday 7th March 2023.

Signed

Ronnie Erskine, Chair