



Draft Minutes of Meeting held at 3.00pm on Tuesday 7th March 2023, 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 December 2022	2
4. Matters Arising.....	2
5. External Audit introduction and verbal update	3
6. Draft Internal Audit Plan 2023/24	3
7. Cyber Resilience Audit Report	3
8. Payroll Audit Report	3
9. Outstanding Actions Update.....	3
10. Any Other Business.....	4
11. Date of Next Meeting.....	4

Present

Ronnie Erskine (RE) (Chair)
Maurice Corry (MC)
David Fettes (DF)
William Sinclair (WS)
Christopher Spray (CS)

In Attendance

Duncan Black (DB), Audit Glasgow
Andrew Jump (AJ), Finance and Procurement Manager
Tom Reid (TR), Mazars
Deborah Spratt (DS) (Clerk)
Douglas Smith (DSm), Board and Committee Manager
Sam Stubbs (SS), Corporate Performance Manager
Gordon Watson (GW), CEO
Pete Wightman (PW), Director of Corporate Services

Apologies

David Mackie (DM)

Items and Actions
<p>1. Welcome and Apologies</p> <p>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 Mackie.</p> <p>Welcome was extended to Duncan Black from Audit Glasgow and to Tom Reid from Mazars.</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>2. Declarations of Interest</p> <p>There were no Declarations of Interest from Committee Members.</p>
<p>3. Minutes of meeting held on 6th December 2022</p> <p>Due to the change in Committee membership and that not all members were in attendance at the 6th December meeting, it was agreed that approval/amendments to the Minutes of the meeting would be sought via email.</p> <p>ACTION: Minutes will be updated to reflect any changes from RE / HR / DM and DS will circulate once agreed.</p>
<p>4. Matters Arising</p> <p>PW confirmed that the action in relation to the item on whether to initiate an external health and safety audit will remain open until the June ARC meeting when this is due for completion.</p>

DB gave an update in relation to the question that was raised regarding the Fleet Management Strategy and advised that risk would be heightened if this wasn't in place. It was noted that annual checks on driving licences is already in place and staff present an extract from their licence from DVLA.

DECISION: Members were happy to note the paper.

5. External Audit introduction and verbal update

TR provided a brief introduction and advised that the handover with Grant Thornton has gone well. It was noted that with the National Park Authority Finance Manager leaving at the end of March, Mazars will be keeping the timetable under review and will be having meetings with the Finance Manager before she leaves.

6. Draft Internal Audit Plan 2023/24

DB presented the draft Internal Audit Plan for 2023/24 which provides details that the Committee and management can expect from Internal Audit in 2023/24. Members discussed the proposed Audit Plan which covers six areas:

- Workforce/succession planning (Q1)
- Use of consultants (Q1/2)
- Asset management (Q2)
- Volunteering Team (Q3)
- Cyber Risk Management (Q4)
- Peatland Restoration Grants (suggested Q3 but agreed to defer)

DECISION: following a full discussion on each of the proposed Audits, Members approved the Plan but agreed to defer the Audit on Peatland Restoration Grants.

7. Cyber Resilience Audit Report

DB presented Audit Glasgow's Audit Report on Cyber Resilience and outlined the five recommendations.

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

8. Payroll Audit Report

DB presented Audit Glasgow's Audit Report on Payroll and outlined the three recommendations.

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

9. 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.

DB advised that since the last report that was presented to the Audit and Risk Committee on 6th December 2022, management have been responsible for following up recommendations which are due to have been implemented. As at 23rd February 2023, 12 of the recommendations remain outstanding, with a further three not yet due for implementation.

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. It was suggested that timelines are kept as realistic as possible.

10. Any Other Business

There was no other business to discuss.

11. Date of Next Meeting

The next meeting will be held on Tuesday 6th June 2023.

Signed

Ronnie Erskine, Chair