



# Draft Minutes of Meeting held at 1.30pm on Tuesday 6<sup>th</sup> June 2023, Robert Grieve Suite, Balloch

## National Park Authority Audit and Risk Committee

Paper for information

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### Present

Ronnie Erskine (RE) (Chair)

Maurice Corry (MC)

David Mackie (DM)

William Sinclair (WS)

## **In Attendance**

Duncan Black (DB), Audit Glasgow  
Nicole Keeney (NK), Audit Glasgow  
Jane Kemp (JK), Head of Governance and Performance  
Tom Reid (TR), Mazars  
Douglas Smith (DSm), Board and Committee Manager  
Deborah Spratt (DS) (Clerk)  
Sam Stubbs (SS), Head of People and Assets  
Gordon Watson (GW), CEO

## **Apologies**

David Fettes (DF)  
Christopher Spray (CS)

<b>Items and Actions</b>
<p><b>1. Welcome and Apologies</b></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 Fettes and Christopher Spray.</p> <p>Welcome was extended to Duncan Black and Nicole Keeney from Audit Glasgow and to Tom Reid from Mazars.</p> <p>GW provided an update on the changes within the Executive Team following Pete Wightman's departure and was pleased to announce the new Heads of Service. Jane Kemp (new Head of Governance and Performance) and Samantha Stubbs (new Head of People and Assets) are now in their new roles and are currently working to backfill their substantive posts. GW advised that there will be a period of transition whilst this takes place. Congratulations were extended to Jane and Sam.</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><b>2. Declarations of Interest</b></p> <p>There were no Declarations of Interest from Committee Members.</p>
<p><b>3. Minutes of meeting held on 7<sup>th</sup> March 2023</b></p> <p>The Minutes of the meeting held on 7<sup>th</sup> March 2023 were proposed by MC and seconded by WS.</p>

#### 4. Matters Arising

Members noted that all matters were now closed.

#### 5. Carbon Management Review Final Report

DB presented Audit Glasgow's final report on the Carbon Management Review and advised that the Audit Opinion expressed was that "a reasonable level of assurance can be placed upon the control environment". GW advised that recruitment for the Climate Action Manager is now complete and that Yugal Sandilya will be working part time over the summer and will start full time at the end of the summer.

**DECISION:** Members were pleased to note the report and were content with the reasonable assurance placed on the control environment.

#### 6. Follow-up Report

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 7th March 2023, management have been responsible for following up recommendations which are due to have been implemented. As at 26<sup>th</sup> May 2023, 10 of the recommendations remain outstanding, with a further two not yet due for implementation.

SS advised that she was confident that enough will have been done to close off 2122126 LL&T / Risk Management / Recommendation one by the next Committee meeting. SS also added that significant progress has been made on all three of the GIS recommendations - 2122128 - LL&TNP / GIS Application Audit / Recommendation one.

**ACTION:** Members approved closing off WDC1920 - Boat Registration Process - Recommendation one as this will be covered in the Loch Lomond Byelaws and will be monitored under the Annual Operating Plan.

**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 Annual Report

DB presented Audit Glasgow's Annual Report which provides Members of the Audit & Risk Committee with an overview of the work of Internal Audit for the year ended 31 March 2023.

DB advised that based on the audit work undertaken and the assurances provided by the Executive Team it is their opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2022/23. DB expressed his thanks to PW/SS and the team.

**DECISION:** Members were pleased to note the report and the reasonable opinion placed on the control environment.

#### **8. External Audit Plan**

TR presented Mazars External Audit Plan for 2022/23 which provides an overview of the planned scope and timing of the external audit on the 2022/23 statutory accounts. TR advised that the report covers the audit approach, audit risks, materiality, audit timeline, fees and responsibilities. TR mentioned that Mazars would hope to see the Procurement Audit reported in the Annual Governance Statement.

**ACTION:** Members requested to be updated on progress towards the completion of the Annual Accounts prior to the next Committee meeting.

**DECISION:** Members were happy to note the contents of the report.

#### **9. Corporate Policy Review**

SS introduced the Corporate Policy Review which sets out the progress against the Corporate Policy Review Plan for 2022/23 and the Corporate Policy Review Plan for 2023/24. SS advised that in 2023/24, the plan is to review 34 policies which is made up of seven carried over from 2022/23 and 27 policies on their standard review cycle. In addition to this, there are four new policies planned for development. For level of assurance, SS highlighted that seven are already completed and three are awaiting final sign off.

In response to members concerns around the risks relating to staff capacity to review the policies, SS reassured members that the lists are shared across all Managers and good progress is being made. SS advised that the lists will be reviewed to see what can be brought forward as there are a number of HR and Finance policies to be reviewed in 23/24.

**DECISION:** Members were happy to note the paper and look forward to receiving an update on progress against the 2023/24 plan at the December Committee

#### **10. Draft Governance Statement**

SS presented the proposed Governance Statement on internal control which is required as part of the Annual Accounts statements under the Government Financial Reporting Manual.

**DECISION:** Thanks were extended to the whole team for their work on the document and Members were happy to approve the contents.

#### **11. Annual Report on Best Value 2022/23**

SS presented the Annual Report on Best Value for 2022/23 and commended the work of all the teams.

**DECISION:** Members were pleased to approve the report which demonstrates compliance with the Best Value Guidance for Accountable Officers.

**12. Any Other Business**

There was no other business to discuss.

**13. Date of Next Meeting**

The next meeting will be held on Tuesday 5<sup>th</sup> September 2023.

Signed

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**Ronnie Erskine, Chair**