



Draft Minutes of Meeting held at 2.00pm on Tuesday 5th December 2023, Lomond Parish Church, 1 Lomond Road, Balloch

National Park Authority Audit and Risk Committee

Paper for information

Present	1
In Attendance.....	1
Apologies	2
Items and Actions	2
1. Welcome and Apologies	2
2. Declarations of Interest	2
3. Minutes of meeting held on 5 th September 2023	2
4. Matters Arising	2
5. Outstanding Actions Update.....	2
6. Internal Audit Update Report.....	3
7. Workforce / Succession Planning.....	3
8. Annual Accounts 2022/23 Final Update	4
9. Any Other Business	4
10. Date of Next Meeting.....	4

Present

Ronnie Erskine (RE) (Chair)

Maurice Corry (MC)

David Mackie (DM)

William Sinclair (WS)

Christopher Spray (CS)

In Attendance

Duncan Black (DB), Audit Glasgow

Jane Kemp (JK), Head of Governance and Performance

Douglas Smith (DSm), Corporate Performance Manager
Deborah Spratt (DS) (Clerk)
Gordon Watson (GW), CEO

Apologies

David Fettes (DF)

Items and Actions
<p>1. Welcome and Apologies</p> <p>The Chair welcomed everyone to the meeting of the Audit and Risk Committee. Due to the meeting being held offsite, the Chair advised that the meeting would not be livestreamed. There were no members of the public attending in person. Apologies were received from David Fettes.</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 5th September 2023</p> <p>The Minutes of the meeting held on 5th September 2023 were proposed by DM and seconded by CS.</p>
<p>4. Matters Arising</p> <p>DSm advised that four of the five actions are now closed. DSm confirmed that the open item on the outstanding actions (item 11) can now be closed off as a system has now been put in place.</p> <p>ACTION: It was agreed that the narrative for the ‘outstanding actions’ action (item 11) to be amended to “Process will be put in place” and as DSm has advised that the revised process has been put in place, this action can now be closed.</p>
<p>5. Outstanding Actions Update</p> <p>DB presented the Outstanding Actions Update which provides an update on the outstanding actions arising from Internal Audit work at the Park Authority.</p> <p>DB advised that since the last report that was presented to the Audit and Risk Committee on 5th September 2023, management have been responsible for following up recommendations which are due to have been implemented. As at 20th November 2023, six of these recommendations remain outstanding, with a further nine not yet due for implementation.</p> <p>Members raised their concern with the volume of slippage dates, in particular, with the Fleet Management Strategy and GIS user access requirements. Officers advised that</p>

there have been a number of moving parts in developing the Fleet Management Strategy but gave reassurance to Members that this is in progress.

DSm confirmed that the remaining AGOL users will have MFA enabled by the end of November 2023 and that all generic AGOL logins will have passwords changed by end of December 2023. Thereafter this recommendation will be closed off.

ACTION: Members requested that more narrative be added into the management comments for '2122128 - LL&TNP / GIS Application Audit / Recommendation 1' to reflect the amount of work that has been undertaken so far.

DECISION: Members were happy to note the progress subject to the comments made and requested that the Chief Internal Auditor submits further reports on the implementation of outstanding recommendations.

6. Internal Audit Update Report

DB presented the Committee with an update on the delivery of the agreed 2023/24 Internal Audit plan, and the performance of the Internal Audit team over the first half of 2023/24.

As agreed, there were five assurance reviews to be undertaken during 2023/24 with one now already complete (Workforce and Succession Planning). DB advised that the 'Use of Consultants' audit is currently postponed to Q4 at management's request and will be undertaken along with the Cyber Risk Management Audit which is also due in Q4. Asset Management fieldwork is now complete and the report is being agreed for submission to the Committees March meeting. Volunteering Team fieldwork is in progress.

ACTION: The Chair requested that thought be given to areas for review in 24/25 for discussion at the March 2024 meeting.

DECISION: Members were happy to note the report but requested no further delays to the planned Audit work. Overall the assurance work for 2023/24 is progressing well and is expected to be completed to enable the Chief Internal Auditor to provide his annual audit opinion for 2023/24

7. Workforce / Succession Planning

DB presented the Internal Audit review of the Workforce and Succession Planning Arrangements within the National Park Authority, together with a summary of the action taken.

The Audit Opinion expressed for the Workforce and Succession Planning Arrangements review was that "a reasonable level of assurance can be placed upon the control environment". The audit has identified some scope for improvement in the existing arrangements and three recommendations have been identified which management should address.

DECISION: Members were happy to note the report / recommendations and the Audit Opinion expressed.

8. Annual Accounts 2022/23 Final Update

JK presented Mazars Annual Audit Report for the year ended 31 March 2023.

DECISION: Members were happy to note the report.

9. Any Other Business

There was no other business to discuss.

10. Date of Next Meeting

The next meeting will be held on Tuesday 5th March 2024.

Signed

Ronnie Erskine, Chair