



# Draft Minutes of Meeting held at 2.00pm on Tuesday 5<sup>th</sup> March 2024, Lomond Parish Church, 1 Lomond Road, Balloch

## National Park Authority Audit and Risk Committee

Paper for information

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### **Present**

Ronnie Erskine (RE) (Chair)

Maurice Corry (MC)

William Sinclair (WS)

Christopher Spray (CS)

### **In Attendance**

Duncan Black (DB), Audit Glasgow

Navid Foroutan (apprentice)  
 Simon Jones (SJ), Director of Environment and Visitor Services  
 Jane Kemp (JK), Head of Governance and Performance  
 Tom Reid (TR), Mazars  
 Douglas Smith (DSm), Corporate Performance Manager  
 Deborah Spratt (DS) (Clerk)  
 Gordon Watson (GW), CEO

**Apologies**

David Fettes (DF)  
 David Mackie (DM)

Items and Actions
<p><b>1. Welcome and Apologies</b></p> <p>The Chair welcomed everyone to the meeting of the Audit and Risk Committee and, in particular, to Navid Foroutan our new Board Shadow Apprentice. Welcome also to Simon Jones who will be covering the Deep Dive session with Jo Wright at the Confidential section of the meeting.</p> <p>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.</p> <p>Apologies were received from David Fettes and David Mackie. The Chair advised that Maurice Corry was running late and that Heather Reid would join later in the meeting for the Deep Dive on Climate Change.</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 5<sup>th</sup> December 2023</b></p> <p>The Minutes of the meeting held on 5<sup>th</sup> December 2023 were proposed by CS and seconded by WS.</p>
<p><b>4. Matters Arising</b></p> <p>DSm advised that all matters arising are now complete.</p>
<p>MC joined the meeting</p>
<p><b>5. External Audit Update</b></p> <p>TR presented Mazars progress report from the 2023/24 external audit.</p>

**DECISION:** Members were happy to note the progress and look forward to receiving the Audit Strategy Memorandum at the June meeting of the Audit and Risk Committee.

#### **6. 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 5<sup>th</sup> December 2023, management have been responsible for following up recommendations which are due to have been implemented. As at 19<sup>th</sup> February 2024, eight of these recommendations remain outstanding, with a further eight not yet due for implementation. DB confirmed that two recommendations have been implemented.

**ACTION:** It was suggested that it would be helpful for Internal Audit to colour code the revised implementation dates so that Members can see when the dates were revised. It was noted that the dates for LL&T2021C - Financial Governance - Recommendation 1 are incorrect and require updating.

**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.

#### **7. Volunteering Arrangements Final Report**

DB presented Audit Glasgow's Final Report on the review of Volunteering Arrangements that are in place within the Park Authority.

DB advised that based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. The audit identified some scope for improvement in the existing arrangements and four recommendations which management should address.

**ACTION:** Recommendation 3 of the action plan highlights a delay in required forms being signed on time. Members agreed that this could be completed quicker than the 31<sup>st</sup> August implementation date and requested assurance when this has been actioned.

#### **8. Estates Asset Management Final Report**

DB presented Audit Glasgow's Final Report on the review of the asset management arrangements that are in place within the Park Authority. The audit focused on the assets managed by the Estates Team.

DB advised that based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. The audit identified some scope for improvement in the existing arrangements and four recommendations which management should address.

In response to Members concern that three out of the four recommendations are the responsibility of the Estates Manager, GW confirmed that Samantha Stubbs, Head of People and Assets would be covering the actions in the Estates Manager's absence.

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

#### **9. Draft Internal Audit Plan 2024/25**

DB presented Audit Glasgow's draft Internal Audit Plan for 2024/25 which provides details of the plan and the outputs which the Committee and management can expect from Internal Audit in 2024/25.

DB outlined the areas that are included within the proposed plan:

- Compliance with mandatory qualifications, training, memberships
- Board Effectiveness
- Programme Management
- Management of Peatland Grant scheme
- Unannounced spot checks

DB advised that the proposed timings can be altered throughout the year if anything unexpected arises. It was also noted that there would be no duplication across Programme Management and Peatland audits in order to maximise the number of days allocated.

**DECISION:** Members were happy to approve the Plan.

#### **10. Any Other Business**

There was no other business discussed.

#### **11. Date of Next Meeting**

The next meeting will take place on Tuesday 4<sup>th</sup> June at 2.00pm.

Signed

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**Ronnie Erskine, Chair**