



# Draft Minutes of Meeting held at 2.00pm on Tuesday 4<sup>th</sup> June 2024, John Muir Suite, National Park Headquarters, Balloch

## National Park Authority Audit and Risk Committee

Paper for information

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Present .....	1
In Attendance.....	2
Apologies .....	2
Items and Actions .....	2
1. Welcome and Apologies .....	2
2. Declarations of Interest .....	2
3. Minutes of meeting held on 5 <sup>th</sup> March 2024.....	2
4. Matters Arising.....	2
5. External Annual Audit Plan .....	2
6. Internal Audit Follow-up Report.....	3
7. Internal Audit Annual Report .....	3
8. Corporate Policy Review.....	4
9. Draft Governance Statement.....	4
10. Annual Report on Best Value 2023/24.....	4
11. Any Other Business.....	4
12. Date of Next Meeting.....	4

### **Present**

Ronnie Erskine (RE) (Chair)

Maurice Corry (MC)

David Fettes (DF)

David Mackie (DM)

William Sinclair (WS)

## **In Attendance**

Duncan Black (DB), Audit Glasgow

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)

## **Apologies**

Christopher Spray (CS)

Navid Foroutan (apprentice)

Gordon Watson (GW), CEO

<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. Apologies were received from Chris Spray, Navid Foroutan and Gordon Watson, CEO. Simon Jones, Director of Environment and Visitor Services attended the meeting on behalf of GW.</p> <p>There were no members of the public attending in person or online.</p> <p>Get well wishes were extended to Sam Stubbs.</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> March 2024</b></p> <p>The Minutes of the meeting held on 5<sup>th</sup> March 2024 were proposed by WS and seconded by MC.</p>
<p><b>4. Matters Arising</b></p> <p>DSm advised that all matters arising are now complete.</p>
<p><b>5. External Annual Audit Plan</b></p> <p>TR presented Mazars Annual Audit Plan for the year ending 31<sup>st</sup> March 2024 and advised Members that going forward Mazars will now be under the new name of Forbes Mazars.</p> <p>JK highlighted that the Finance Team are ready for Mazars to start work at HQ on Monday 10<sup>th</sup> June.</p>

**DECISION:** Members were happy to note the final plan.

## **6. Internal Audit 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 5<sup>th</sup> March 2024, management have been responsible for following up recommendations which are due to have been implemented. As at 21<sup>st</sup> May 2024, 13 of these recommendations remain outstanding, with a further nine not yet due for implementation.

During the period from 19<sup>th</sup> February 2024 to 21<sup>st</sup> May 2024, there has been two recommendations implemented. Work is progressing to ensure full implementation is achieved for the remaining recommendations and revised timescales have been provided.

In response to a couple of Members questions, JK advised that the four medium Procurement Review recommendations requires procedural review and documentation needs to be created to allow the Audit and Risk Committee to review before this can be closed off. In relation to Fleet Management, JK highlighted that we are under strict guidelines to show what we do with our assets and we have the relevant evidence/paperwork.

### **ACTIONS:**

1. DF requested a change in the layout of Appendix one and suggested separating out the 'outstanding' and 'not yet due' recommendations. DB agreed to have a look at this.
2. Members asked for some reassurance that the upcoming recommendations due June / July / August is feasible. JK will provide an update to Members via email.

**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. 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 2024.

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 2023/24.

**DECISION:** Members were happy to note the report and thanked Audit Glasgow and all the Teams at the NPA that have supported the work to complete the Audits.

## **8. Corporate Policy Review**

JK introduced the Corporate Policy Review which sets out the progress against the Corporate Policy Review Plan for 2023/24 and the Corporate Policy Review Plan for 2024/25. JK advised that in 2024/25, the plan is to review 32 policies which is made up of 13 carried over from 2023/24 and 19 policies on their standard review cycle.

JK advised that the intention is to complete all amber / red policies as a whole by the end of 2024. Additional resource will be sought to allow the Finance Team to carry on with other day to day work.

**ACTION:** Following a query from DM about the term 'Whistleblowing', DSm advised that this is a technical term that we are required to use. Members requested to see a copy of the NPA Whistleblowing policy and DSm agreed to circulate.

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

## **9. Draft Governance Statement**

DSm 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:** Members were content with the report and confirmed the appropriateness of assertions made in the draft Governance Statement on internal control prior to approval of the Annual Accounts for 2023/24 and subsequent signature by the Chief Executive

## **10. Annual Report on Best Value 2023/24**

DSm presented the Annual report on Best Value 2023/24.

### **ACTION:**

1. Members were delighted to read that we are receiving a high percentage of positive feedback from visitors staying in campsites or permit areas and SJ agreed to pass on Members thanks to the Team.
2. TR agreed to share examples of best practice to JK and DSm to help improve and strengthen the report in future years.

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

## **11. Any Other Business**

There was no other business discussed.

## **12. Date of Next Meeting**

The next meeting will take place on Tuesday 3<sup>rd</sup> September 2024 at 2.00pm.

Signed

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**Ronnie Erskine, Chair**