



# Draft Minutes of Meeting held at 2.00pm on Tuesday 4<sup>th</sup> March 2025, John Muir Suite, 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**

Gordon Watson (GW), CEO

Duncan Black (DB), Audit Glasgow

Jane Kemp (JK), Head of Governance and Performance

Tom Reid (TR), Forvis Mazars

Douglas Smith (DSm), Corporate Performance Manager

Deborah Spratt (DS) (Committee Clerk)

Alan Bell (AB), Natural Heritage Programme Manager (Agenda item 7)

Kenny Auld (KA), Head of Visitor Services (Agenda item 15)

## **Apologies**

Martin Earl (ME)

David Mackie (DM)

James Messis (JM)

<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 Martin Earl, David Mackie and Boardroom Apprentice, James Messis.</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 3<sup>rd</sup> December 2024</b></p> <p>The Minutes of the meeting held on 3<sup>rd</sup> December 2024 were proposed by CS, seconded by MC and approved by Members present.</p>
<p><b>4. Matters Arising</b></p> <p>DSm advised that there are two items ongoing in relation to The ARC Effectiveness Review. DSm and RE have met to discuss the questions which will be issued via Microsoft Forms and Members should look out for this in their inbox. Individual meetings between Members and the Chair will follow after this process.</p>

All other matters arising are now closed.

#### **5. External Audit Update**

TR presented Forvis Mazars Annual Audit Plan for the year ending 31<sup>st</sup> March 2025.

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

#### **6. Follow-up of Previous Recommendations**

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 3<sup>rd</sup> December 2024, management have been responsible for following up recommendations which are due to have been implemented and confirmed that positive progress has been made noting that during the period from 21<sup>st</sup> November 2024 to 17<sup>th</sup> February 2025, there has been 16 recommendations implemented. As at 17<sup>th</sup> February 2025, 15 recommendations remain outstanding, with a further seven not yet due for implementation.

It was noted that a further five recommendations that are not reported in this report are currently being implemented.

DB advised that Internal Audit will be producing an Annual Report which will show all the actions, including the actions that are being implemented ahead of schedule.

**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. Management of Peatland Grants Scheme**

DB presented Internal Audit's outcome from the Internal Audit review of the Management of the Peatland Grant Scheme and advised that the Audit Opinion expressed was "a reasonable level of assurance".

AB advised that of the four recommended actions, actions one and four are already complete and the two remaining actions will be progressed and actioned by their June and September due dates.

**DECISION:** Members thanked the team and were happy to note the report.

## **8. Internal Audit – Global Internal Audit Standards Update and Internal Audit Charter 2025**

DB presented the Global Internal Audit Standards Update and revised Internal Audit Charter 2025 for approval. The update provides Members with an overview of the approach to ensuring compliance with the new Global Internal Audit Standards in the UK Public Sector (GIAS) during 2025/26. DB advised that whilst 1<sup>st</sup> April 2025 is the effective date for the new standards, Internal Audit teams will not be required to demonstrate full compliance on this date but that they must work in accordance with the new standards from 1<sup>st</sup> April in order to build up their conformance.

The move to the new standards is a significant change for Internal Audit, requiring an update to the Internal Audit Charter and certain ways of working. In turn this will require amendments to the Internal Audit manual and additional training for team members.

Internal Audit is currently undertaking a gap analysis, comparing the current ways of working under the existing Public Sector Internal Audit Standards (PSIAS) to the new GIAS. This will then enable a detailed action plan to be prepared, outlining all the required steps to achieve compliance.

A report will be required back to the next Committee outlining progress against these actions, including any other updated standing documents.

**DECISION:** Members thanked Audit Glasgow for the detailed update and were happy to **approve** the revised Internal Audit Charter.

## **9. Draft Internal Audit Plan 2025/26**

DB presented the draft Internal Audit Plan for 2025/26 and outlined the areas that are included within the Plan as follows:

- Financial Sustainability
- Planning Authority
- IT Governance
- Stakeholder Management
- Information Management/Information Security

**DECISION:** Members were happy to **approve** the Internal Audit Plan for 2025/26 noting that there will need to be well-defined scope on both the Planning Authority and Stakeholder Management Audits.

**10. Any Other Business**

There was no other business to discuss

**11. Date of Next Meeting**

The next meeting will be held on Tuesday 3<sup>rd</sup> June 2025.

Signed

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**Ronnie Erskine, Chair**