

**Approved MINUTES of MEETING of the
AUDIT AND RISK COMMITTEE of**

THE CAIRNGORMS NATIONAL PARK AUTHORITY

**held in The Community Hall, Boat of Garten
on 13 November 2015**

Present:

Gordon Riddler (Convener)	Becky Badger
Dave Fallows	Jeanette Gaul
Fiona Murdoch	

In Attendance:

Kevin Boyle, Audit Scotland
Kyle McAulay, Audit Scotland
Matt Swan, KPMG
Grant Moir, Chief Executive
David Cameron, Corporate Services Director
Danie Ralph, Finance Manager
Alix Harkness, Clerk to the Board

Apologies: None

Welcome and Apologies

1. The Convener welcomed everyone to the meeting with a special welcome to their first meeting for Becky Badger and Kyle McAulay. There were no apologies.

Minutes of Previous Meeting

2. The draft minutes of the 28 August 2015 meeting were approved subject to the following amendment:
 - a) At Paras 13 and 14: The references to Andy Shaw to be changed to Matt Swan.

Matters Arising

3. David Cameron reported on the following movement on the outstanding actions listed at the bottom of the 28 August 2015 Audit Committee Minutes are:
 - a) Open – meeting with Harper & MacLeod scheduled to take place in the next couple of weeks when it is hoped that local procurement matters will be wrapped up.
 - b) Open – Lessons learned paper in respect of the Speyside Way extension is currently being put together.
 - c) In Progress – Annual Accounts is currently sitting with the Clerk to the Parliament.
 - d) Open – Present Business Continuity/ Disaster Recovery Plans to come to the February 2016 Committee meeting.

e) Remaining items were completed and closed.

Annual Internal Review: LEADER Report (Paper 1)

4. Matt Swan introduced the Paper which presents the final audit report on the Cairngorm LEADER. No recommendations for improvements to processes or systems had been made and a number of areas of good practice had been highlighted by the report.
5. The Audit and Risk Committee discussed the Paper and made the following comments:
 - a) A comment was made with regards to the Report only deeming the findings of the Audit as satisfactory when it is felt that it is much more than that.
 - b) Congratulations to be passed to the past and present LEADER teams on their hard work in achieving such a positive outcome.
7. **The Audit and Risk Committee considered the final internal auditor's report on the LEADER program.**
8. **Action:**
 - i. **Congratulations to be passed to the past and present LEADER teams on their hard work in achieving such a positive final audit report.**

Annual Internal Review: Post Implementation Records Management (Paper 2)

9. Matt Swan introduced the Paper which presents the post-implementation report on Records Management Processes.
10. The Audit and Risk Committee discussed the following:
 - a) Were the timescales detailed in the report manageable? David Cameron confirmed that they were.
 - b) In response to a query regarding an apparent contradiction of statements on pages three and five of the Annex, David advised that page three describes a summary of good practise whereas on page five it was setting out the potential risk, which was found to be a managed rather than open risk following consideration of the findings of the review.
11. **The Audit and Risk Committee agreed to the recommendations set out in the Paper, noting a required review of wording on page 7 of the report where some words appeared to have been omitted.**
12. **Action:**
 - i. **Matt Swan to check if the missing words on Annex I of the Paper were as he thought and agreed to recirculate the Annex when updated.**

External Audit Progress Report 2015/16 (Paper 6)

25. Kevin Boyle introduced Kyle McAulay as the new Audit Scotland contact for the Authority from 2016. He advised that this was as a result of Audit Scotland's internal re-structure. Kevin advised that Asif Haseeb would continue to oversee the work.
26. Kyle McAulay presented a progress report on the External Audit of the Authority for the financial year 2015/16. He advised that the Audit fee would remain unchanged for next financial year.
27. **The Audit and Risk Committee noted the report, and accepted the proposed external audit fee for 2015/16.**
28. **Action: None.**

Any Other Competent Business

29. The Convener queried whether the Committee would be receiving any Papers on risk? David advised that the first draft of the Corporate Plan 2015/18 Strategic Risk Management and monitoring corporate performance Paper would be going before the Board at their meeting in December 2015. Thereafter, regular updates would be brought to the Audit and Risk Committee as part of the Committee remit to have an oversight of strategic risk management. Management Team had considered that this sequence of reporting was appropriate to ensure full Board engagement with the development of the revised risk register for the 2015/18 Corporate Plan in the first instance.
30. The Convener thanked David for this update. Members agreed that the outlined course of action was the most appropriate way forward.

Date of Next Meeting

31. 19 February 2016, Beaton Craigie Room, Ballater
32. Meeting closed 9.50

Audit and Risk Committee: Outstanding Actions

Action	Status
Submit Sustainable Procurement Policy for Committee's consideration once drafted, to support actions around local procurement where possible within agreed procurement strategy (March 2012 meeting)	Open – a Sustainable Procurement Bill is currently being progressed and this action is deferred pending its enactment.
Report on lessons learned from Speyside Way extension project and financial management arrangements (June 2015 meeting)	Open – Paper is currently being put together.
Present Business Continuity/ Disaster Recovery Plans to Committee once final drafting is complete. (August 2015 meeting)	Open – Scheduled for a Paper to be brought to February 2016 meeting