

**MINUTES of MEETING of the
AUDIT COMMITTEE of
THE CAIRNGORMS NATIONAL PARK AUTHORITY**
**held at CNPA Offices, Grantown on Spey
on 16 August 2013**

Present:

Angela Douglas (by VC / phone)	Gordon Riddler (Chair)
Brian Wood	Gregor Hutcheon
Janette Gaul	

In Attendance:

Asif Haseeb, Audit Scotland
David Cameron, Corporate Services Director
Daniel Ralph, Interim Finance Manager
Brian Curran, KPMG

Apologies:

Grant Moir, Chief Executive

Welcome and Apologies

David Cameron reported above apologies.

Minutes of Previous Meetings

1. Minutes of the meeting of 21 June 2013 were approved without amendment.

Matters Arising

2. Members noted that while the minute of the meeting of 26 June had been amended to remove the term “amortised” and replace it with “written down” the accounting policy statement to which that related continued to use the term amortised. Officers responded that while it had been appropriate to amend the minute of the meeting to ensure plain English was used as far as possible, it was thought necessary to continue to use the technical references in the accounting policies themselves. This approach was supported by Asif Haseeb. Members accepted this position.

2012/13 Final Accounts (Paper 1)

3. Daniel Ralph presented the final accounts for 2012/13. Daniel highlighted that since issue of the papers, officers and auditors had both spotted a rounding error of £1 on

the balance sheet. This would therefore have to be revised and signed by the Chief Executive prior to issue to Audit Scotland.

4. Daniel reported that other than this minor rounding error, all issues on the 2012/13 accounts had now been resolved. All supporting information had been received from third parties and all reconciliations outstanding at the previous meeting on debtor balances due for LEADER EU grants programme resolved with appropriate accounting adjustments made. All such accounting adjustments had also been reviewed by Audit Scotland.
5. David Cameron highlighted that following all adjustments, the Authority's financial position for the year to 31 March 2013 was a very small net surplus of £0.02 million on a total income of £7.136 million – very close indeed to the target break even position.
6. Members welcomed both the resolution of the accounts matters for 2012/13 and also the final result achieved in the year and congratulated officers for their work on this throughout the year. Members thanked the Daniel for his work in particular in picking up the Authority's finances at such a late stage in the year and bringing the process to a successful conclusion.
7. In discussion, members noted that some wording changes were needed under the heading of "Disclosure of information to auditors" and drew attention to a remaining few typing errors.
8. **Members agreed the accounts, subject to resolution of the points noted in discussion.**

Report to those Charged with Governance on the 2012/13 Audit (Paper 2)

9. Asif Haseeb introduced this report, which is a standard report issued by external auditors under International Standard on Auditing (UK and Ireland) 260, reporting on specific matters arising from the audit.
10. Asif highlighted that the work on the audit is complete, and that they would be issuing an unqualified auditors' report. This would be done on receipt of the finalised set of accounts to include the small number of monitor amendments to be made as discussed during consideration of the previous agenda item.
11. Asif noted that his report noted the significant matters arising from the audit to be those matters discussed previously: namely the need between the original audit work and follow up to finalise the reconciliation of LEADER trade receivable balances. These as discussed were now resolved and there were no outstanding matters to report.
12. **Members welcomed the report and thanked Asif and his team for their work over the course of the audit.**

Any Other Competent Business

13. There were no other items of business considered.

Date of Next Meeting

14. 13 September, Tomintoul (subsequently changed to Kingussie).

Audit Committee: Note of 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 – waiting for publication of updated guidance by Scottish Government.
Present updated review of Best Value against current guidance to Committee for consideration. (September 2012 meeting)	Open – on agenda for September meeting
Review draft strategic risk register by management team before presenting to Audit Committee for formal adoption (April 2013 meeting)	Open– on agenda for September meeting.