



# Draft Minutes of the Audit and Risk Committee

Held at Cairngorms National Park Authority office, Grantown on Spey  
24 November 2023 at 3.00 pm

## Present

Fiona McLean (Chair)

Bill Lobban

Hannah Grist

Paul Gibb

Duncan Miller

## In Attendance

Grant Moir, CEO

David Cameron, Director of Corporate Services and Deputy CEO

Louise Allen, Head of Finance, and Corporate Operations

Tom Reid, Mazars

Gregory Oduor, Mazars

Alfred Mugani, Mazars

Stephanie Hume, Azets

Neil Belton, Azets

Mariaan Pita, Executive Support Manager

## Apologies

Geva Blackett

Pete Cosgrove

## Welcome and introduction

1. Fiona McLean, the Chair, welcomed everyone to the meeting. Apologies were noted.

## Approval of minutes of previous meeting

2. The draft minutes of the meeting on the 22 September 2023 were approved with no amendments.



## Action Points

Ref	Action Detail	Who	When	Status
29/10/2021 (Para 8i)	Bring lessons learned on LEADER back as Agenda item to a future AR Committee.	David Cameron	Review will come to meeting In April 2024	Open
29/10/2021 (Para 4i)	Complete a detailed VAT review.	Louise and Stephanie	Complete in next 6 months. delayed due to HH project	In progress
21/06/23 (Para 20)	To produce timeline for scheduled board time to develop the strategic risk register alongside the new Corporate Plan	David Cameron	To be scheduled as Board Business Session February 24	Open
24/11/23	Review accounts figure for consultancies (page 68)	Louise and David		

## Matters arising not covered in agenda.

3. No matters raised.

## Declarations of interest

4. Fiona Mclean noted interest on item 7 for transparency.  
She sits on the Scotland committee of the National Lottery Heritage Fund which funds Heritage Horizons.

## 2022/23 Final Accounts

5. Louise Allen, Head of Finance and Corporate Operations introduced the paper that presents the annual report and accounts for the year from 1 April 2022 to 31 March 2023 in accordance with The National Parks (Scotland) Act 2000.



6. The Audit and Risk Committee discussed the report and made the following comments and observations:
  - a) The team was thanked for work done on the document and to get it to this stage. Members welcomed the comprehensive coverage of finance and performance set out in the report.
7. The Audit and Risk Committee agreed the final accounts.
8. **Action** - none.

### External Audit Update

9. Gregory Oduor, Mazars presented the report on the audit of the annual report and accounts for 2022/23 prepared by Mazars.
  - a) A member asked if the consultancy fees as noted on p68 was correct, Director of Corporate services will look into this and get back to committee.
  - a) It was also noted that operation costs have increased due to people being unable to travel in 2022 we would anticipate this will increase year on year with less home working and more traveling for meetings.
  - b) The Chair thanked the finance team again for all their work as the external auditors also gave their thanks in good working relationships.
  - c) Members noted that the cyber security risk is an ongoing matter and we need to keep an eye on this important area of work. The external audit recommendations in this area mirror the outstanding internal audit recommendations and updates will be available through progress reports on outstanding internal audit recommendations.
  - d) Director of Corporate Services confirmed that we have our new Information Manager in post who has started our transfer to SharePoint. Once this is complete, we can look at the wider cyber security environment and IT risk management. He assured the Committee that this work is firmly on the radar.
  - e) We have also moved our IT network onto the Scottish Wide Area Network in parallel with the SharePoint move. This gives added security protection to our systems together with access to managed support services.
  - f) A question was raised on project expenditure and the finance system that is used. Head of Finance and Corporate Operations confirmed that we use five different companies in organising our internal accounting systems, and we are looking at an approach to change and simplify this in the future.



10. The Audit and Risk Committee agreed the final accounts and management representation letter.

**11. Action –**

- g) Director of Corporate Services to check the consultancy fees noted on p68 and get back to committee.

15:49 Tom Reid left the meeting.

### **Internal Audit Report 2023/24: Heritage Horizons**

12. Stephanie Hume, Internal Auditor, Azets, provided the overview of the internal audit review of the Park Authority's governance and reporting arrangements for the Cairngorms 2030 (Heritage Horizons) Programme.

13. The Audit and Risk Committee discussed the update and made the following comments and observations:

- a) It was noted that the knowledge exchange on lessons learned and recommendations on how to take the work forward is welcomed.

### **Recommendations**

The Audit and Risk Committee is asked to:

- a) Review the findings of the internal audit report.
- b) Endorse the management responses to the internal audit recommendations for improvement to controls.

14. The Audit and Risk Committee noted the paper.

**15. Action:** - none.

### **Internal Audit Report: Management Action Follow up 2022/23**

16. Stephanie Hume, Internal Auditor, Azets presented the paper that provides an overview of management action taken on previous internal audit recommendations raised and agreed. The follow up review work reported here is part of the internal audit programme agreed for 2023/24.



17. The Audit and Risk Committee discussed the update and made the following comments and observations:

- a) Members asked for Management's thoughts on the risks posed by the outstanding audit recommendations where work has not as yet been commenced or completed. The Director of Corporate Services confirmed that management has been focusing on the higher graded recommendations and some good progress has been made on these higher risk areas of improvement to internal controls. He was reluctant to suggest lower graded recommendations should be removed from the list and associated risks accepted as these items remained valid improvements to our control systems. The Chair agreed that there was merit in retaining the lower risk recommendations for the time being.
- b) The Park has also agreed to outsource business continuity plan review and development as this is a key piece of work that needs to be carried forward and there isn't any staff resource currently in place to progress this work.
- c) A member asked if some of the common area work could be done between the park and LLTNP. It was agreed that we do have a good relationship with them and we are collaborating on some activity at the moment and we will look to continue that in the future.
- d) It was agreed that a lot of ownership sits under the Information Manager and now that the post is filled many of these things can progress.

## Recommendations

The Audit and Risk Committee is asked to:

- a) note the progress made by management in implementing agreed management actions; and
- b) note the revised due dates attributed to actions that remain outstanding.

18. The Audit and Risk Committee noted the internal audit report on management action follow up for 22/23 update.

19. **Action** - none.

## Internal Audit Report 2023/24: Health and Safety

20. Stephanie Hume, Internal Auditors, Azets, presented the paper that presents the internal audit review of the Park Authority's Health and Safety processes, procedures, and internal controls.



21. The Audit and Risk Committee discussed the update and made the following comments and observations:
- a) The report was welcomed by officers as they felt previously the procedures in place were working smoothly but due to the organisational changes a review was needed, and they will work through the health and safety committee on these recommendations.
  - b) Training was highlighted and will be considered by Management on how best to balance the induction process with training once in the role and getting to grips with the new job. We will be keen to follow up the recommendation of regular communication with the line managers on how to take this forward and prioritise it.
  - c) A member asked if the organisation recognises previous training for new staff members joining. Director of Corporate Services said that we haven't looked into that, but we can note the point.

## Recommendations

22. The Committee is asked to:
- a) Review the findings of the internal audit report.
  - b) Endorse the management responses to the internal audit recommendations for improvement to controls.
23. The Audit & Risk Committee noted the paper.

24. **Action** - none.

## Internal audit progress report

25. Stephanie Hume, Internal Auditors, Azets provided an overview of the internal audit progress report, informing the Committee that Azets are on track to deliver the annual report in April.
26. The Audit & Risk Committee noted the paper.

## Strategic Risk Management

27. Louise Allen, Head of finance and corporate operations presented the paper, following the review of risk management carried out by Internal Auditors we have



reconsidered our approach to the management of risk and taken the opportunity to build on the recommendations made by the Internal Auditor.

28. The Audit and Risk Committee discussed the update and made the following comments and observations:

- a) Members commented saying that the document is clear and concise with good guidance on how to manage these risks.
- b) It was noted that there are several new risks on the register, Head of Finance and Operations commented that this is still a working draft, and we are hoping to draw up a final proposal and bring it back as a draft to the full Board for review and board input prior to finalisation and adoption.
- c) Members suggested to include a chronology where you can see the risks moving down or highlighting progress in implementing mitigation action.
- d) It was noted that the draft risk register needs to be focused down onto fewer, key risks.

*16: 34 Neil Belton joined the meeting.*

## **Recommendations**

The Audit and Risk Committee is asked to:

- a) Consider the revised risk management policy, together with the new format of the risk register.
- b) Advise on their suitability for our refreshed approach to risk management. the Health and Safety Committee.

29. The Audit & Risk Committee agreed the new approach to risk management and the format of the register.

30. **Action** - none.

## **AOCB**

31. Director of Corporate Services thanked the external audit team along with the finance team for their work on the audit this year.



### **Date of next meeting**

32. Scheduled date is 19 April 2024.
33. The Committee Chair raised a motion to move to a confidential session due to commercial sensitivity regarding future procurement exercises.
34. The public business of the meeting concluded at 16:48 pm.





# Draft Minutes of the Performance Committee

Held at Cairngorms National Park Authority office, Grantown on Spey

In person

8 December 2023 at 1.30pm

## Present

Kenny Deans (Convener)

John Kirk

Chris Beattie

Ann Ross

Steve Micklewright

Sandy Bremner

Eleanor Mackintosh

## In Attendance

Grant Moir, CEO

David Cameron, Deputy Chief Executive and Director of Corporate Services

David Clyne, Head of Cairngorms 2030

Colin McClean, Head of Land Management

Andy Ford, Director for Nature and Climate Change

Mariaan Pita, Executive Support Manager

## Apologies

None

## Welcome and introduction

1. The Chair welcomed everyone to the meeting of the Performance Committee.

## Declarations of interest

2. Eleanor Mackintosh noted for transparency a connection to item 7 as she is the Board representative on the Cairngorms Trust Board.



3. Chris Beattie noted for transparency a connection to item 8 as he is the Board representative on the Cairngorms Nature Strategy Group.

### **Minutes of Previous Meetings & Matters Arising**

4. The minutes of the previous meeting, 9 June 2023 held in person, were approved.
5. Action points arising from previous meetings:
  - a) 11 February 2022
    - i. Para 19ii) - Report relating to Visit Scotland funding to be brought to the Committee. In Hand
  - b) 9 June 2023
    - i. Para 16i) The Director for Nature and Climate Change to feedback to the festival steering group members comments on timing. Completed

### **Vice Chair Nomination**

6. David Cameron, Deputy Chief Executive and Director of Corporate Services, introduced the item, inviting nominations for Vice Chair of the Performance Committee to come forward from the committee members.
7. The Chair nominated Steve Micklewright as Vice Chair; Chris Beattie seconded the nomination. There were no other nominations and Steve Micklewright was confirmed as Vice Chair.

### **Cairngorms 2030: Q4 2023 (Paper 1)**

8. David Clyne, Head of Cairngorms 2030, introduced the paper which presents an update on Q4 2023 on the Cairngorms 2030 Programme and the planned development work to end March 2024.

The Performance Committee discussed the update and made the following comments and observations:

- a) A member asked with pressure on budgets how are we working with other public partners to make sure they can still deliver the projects with us.
- b) Head of Cairngorms 2030 confirmed that we are working with partners to identify their priorities. We are looking at match funding and local authorities already have their funding in place for the first year, but we have identified



alternative ideas if this becomes an issue, and we will continue to monitor the match funding position closely.

- c) In the presentation that was given to National Heritage Lottery Fund, we recognised there is a risk to the programme over 5 years in terms of securing match funding and we are looking at the whole package. We noted that if there are losses in some planned match funding contributions, we will try and generate match funding from other sources. The Programme has had success in attracting new partners and match funding as activities progress and there is reason to believe this will continue into the delivery phase.
- d) A member asked what the impact would be on staff and how that would be managed. Head of Cairngorms 2030 confirmed that we have started some of the recruitment internally and then we will look at where we are in terms of budget in January and if staff move across look at the posts to see if we want to keep that role or look at alternatives. The Senior Management Team are also developing wider operational plans alongside C2030 project proposals to provide an integrated approach to change management.

9. The Committee noted the paper.

10. Action Point Arising: none.

## **Cairngorms Trust and Community Led Local Development Update (Paper 2)**

- 11. David Cameon, Deputy Chief Executive and Director of Corporate Services introduced an update on the work of the Cairngorms Local Action Group Trust and the collective work of the Cairngorms Trust and the Park Authority in Community Led Local Development activity.
- 12. The Performance Committee discussed the update and made the following comments and observations:
  - a) A member confirmed that it is clear this area is operating effectively through funding from Scottish Government to delivery projects led by the Cairngorms Trust.
  - b) It was noted that we have been able to support aspects of the Trust in terms of staff and activities. Part of the forward plan is looking at voluntary giving and making the Trust more self-sufficient.



- c) Director of Corporate Services confirmed that we continue seeking external funding to have enough charitable funding for the Trust to run itself and cover its own costs. Any donations that are currently made the trustees can rightfully claim will be spent 100% on projects as other costs are covered from elsewhere.
- d) Members agreed that there are good milestones set out in the draft business plan.

13. The Committee noted the paper.

14. Action Point Arising: none.

*Ann Ross left the meeting at 2.00pm*

### **Beaver Update (Paper 3)**

15. Andy Ford, Director of Nature and Climate Change, presented the latest delivery updates on the Bringing Back Beavers Project.

16. The Performance Committee discussed the update and made the following comments and observations:

- a) Director of Nature and Climate Change confirmed that things have moved on since the paper has been published, as the licence application has now been accepted and approved.
- b) There has been a lot of engagement in the last 6-9 months but there are still some people feeling they were not engaged with. As a result, there was a farmer group that formed, and this will provide a good communication route going forward for early engagement..
- c) The Park Authority perhaps relied to heavily on National Farmers' Union Scotland (NFUS) to inform farmers and officers recognise that is one for them to have a think about moving forward.
- d) The farmers forum will have their first meeting on 15 January, that will look at a lot of issues. Beaver will be the key issue at the first meeting.
- e) The Park Authority will establish a Beaver working group focusing on mitigation, adaptation and this will be land management driven.
- f) The Director of Nature and Climate Change and his team were congratulated by a member to get the licence approved with an exemplary application.
- g) A member noted that there are a lot of lessons to be learnt, not every farmer sits on NFUS as the geographic spread is too wide., In future we need more input from farmers, to build a community of trust and to look forward.



*Steve Micklewright left the meeting at 2.09pm.*

- h) A member asked if Beaver Blethers was an appropriate name for something that had such a big impact and standing in the consultation process.
- i) Director of Nature and Climate Change noted that the Beaver Blethers were a success and there were also other engagements such as direct communications, site visits and meetings with land managers and stakeholder groups.
- j) A member suggested a leaflet through the door would have been more beneficial as people would have seen the information.
- k) Chief Executive Offers confirmed that the drop-in sessions were well attended and that the cairn magazine to every household did contain information on the beaver consultation and drop-ins but agreed that in future we would be look at a door drop halfway through a consultation.
- l) Members had a full discussion on lessons learned around consultation and engagement.

17. The Committee noted the paper.

18. Action Point Arising: none.

## **AOCB**

19. Director of Corporate Services confirmed that Management Team will think about items to discuss in the next year, and we will be back in touch with a draft schedule.

The meeting closed at 2.19pm



## **Draft Minutes of the Resource Committee Meeting**

**Held at Cairngorms National Park Authority and Virtually**

**26 January 2024 09.05am**

### **Present**

Russell Jones (Chair)

Lauren McCallum (Deputy Chair)

Hannah Grist

Sandy Bremner (Board Convener)

Derek Ross

Xander McDade

### **In Attendance**

Grant Moir, CEO

David Cameron, Director of Corporate Services and Deputy CEO

Kate Christie, Head of Organisational Development

Louise Allen, Head of Finance and Corporate Operations

James Ade, Clerk to the Board

### **Apologies**

None

### **Minutes from the previous meeting for approval**

1. The minutes from the meeting on the 10 November 2023 were approved with no amendments.

### **Matters arising not covered from previous meeting**

2. The Head of Organisational Development to look into purchasing a defibrillator to the Cairngorms National Park Authority Grantown Office and present this to the Resources Committee. This matter was noted as open.

### **Declarations of interest**

3. No declarations of interest were made.



## Budget Monitoring

4. Louise Allen, Head of Finance and Corporate Operations, presented the paper which sets out an overview of the Park Authority's budget management position at the end of month 8 of the 2023/24 financial year - 30 November 2023.
5. The Resources Committee discussed the paper and made the following comments:
  - a) David Cameron, Director of Corporate Services and Deputy CEO, highlighted that where possible expenditure commitments would be brought forward to alleviate pressure for 2024 and help break even for 2023.
  - b) A Member sought clarity on staffing and internal recruitment for the Cairngorms 2030 project. Kate Christie, Head of Organisational Development clarified that recruitment had commenced, employing five posts through the internal recruitment round. There was not a default position that roles vacated by internal recruitment have to be replaced. Each post vacated is considered by the Senior Management Team. . Of the five vacated positions two have not been back filled.

## Recommendations

The Resources Committee was asked to:

- a) Consider the budget management position for 2023/24.
6. The Committee noted the paper.
  7. Action point arising: none
  8. **Update on Budget Position for 2024/25**

Louise Allen, Head of Finance and Corporate Operations presented the paper which sets out the current position of the Park Authority's 2024/25 financial year budget development. The paper provided the Committee with the opportunity to consider the overall budget position together with the impact of any key assumptions made in establishing budget estimates at this point in the 2024/25 budget development process.
  9. The Resources Committee discussed the paper and made the following comments:
    - a) Discussion was had around the increase in capital budget, the reasons for that, and predicted reduction in operational plan expenditure from Grant in Aid.
    - b) Discussion was had on the pressure that the Cairngorm National Park Authority ranger service, and partner ranger services, would be facing in the summer of



2024 due to potential changes in budgets across partners contributing to ranger provision across the Cairngorms. Members noted that the current Park Authority budget provided for maintenance of ranger services overall at levels equivalent to the current year.

## Recommendations

The Resources Committee is invited to:

- a) review the position achieved in development of the 2024/25 financial year budget and provide any feedback to officers prior to the presentation of the budget proposals to the full board on 22 March 2024.

10. The Committee noted the paper.

11. Action point arising: none

## Health and Safety Committee Minutes

12. Kate Christie, Head of Organisational Development, introduced this paper and noted that this is a standard item that comes to the Committee to provide oversight of the meeting and of Health and Safety matters generally.

13. The Resources Committee discussed the paper and made the following comments:

- a) Discussion was had on how safety of staff members who have more remote jobs was ensured. Issues with mobile coverage were raised. This is being mitigated through a number of actions: moving to a provider with a better range for those who needed it; GPS tracking devices; a buddy system and PeopleSafe (a contracted monitoring service) escalation measures.

## AOCB

None

14. **Date of next meeting:** 17 May 2024