



## **Audit and Risk Committee Minutes**

**Held Online on 21 June 2024**

### **Present:**

Fiona McLean (Chair)

Peter Cosgrove (Deputy Chair)

Bill Lobban

Geva Blakett

Paul Gibb

Duncan Miller

### **In Attendance**

David Cameron, Director of Corporate Services and Deputy CEO

Louise Allen, Head of Finance and Corporate Operations

Gregory Oduor, Mazars

Stephanie Hume, Azets

Elizabeth Young, Azets

Mariaan Pita, Executive Support Manager

### **Apologies:**

Grant Moir, CEO

### **Welcome and introduction**

1. Fiona McLean, the Chair welcomed everyone to the meeting.

### **Approval of minutes of previous meeting**

2. The draft minutes of the meeting on the 19 April 2024 were approved with no amendments.

Ref	Action Detail	Who	When	Status
24/11/23	Review accounts figure for consultancies (page 68)	Louise and David	Look when finalise the 23 / 24 accounts, highlight to the Committee at that point.	Open



			Reviewed and corrected the figure by Mazars, will come with draft accounts.	
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### **Matters arising not covered in agenda**

3. No matters raised

### **Declarations of interest**

4. Peter Cosgrove, for transparency highlighted he is a director of a business mentioned in Paper 1, Alba Ecology.
5. Motion to move to a confidential meeting for reasons of commercial confidentiality.
6. Public session stopped at 10.05am
7. Public session resumed at 11.26am

### **Internal Audit Annual Report 2023 / 24 (Paper 3)**

8. Elizabeth Young, Internal auditors from Azets, presented the auditors annual report summarising the conclusions and key findings from the internal audit work undertaken at Cairngorms National Park Authority during the year ended 31 March 2024, including the Internal Auditor's overall opinion on Cairngorms National Park Authority's internal control system.
9. The Audit and Risk Committee discussed the report and made the following comments and observations:
  - a) The Chair of the Audit and Risk Committee thanked the team at Azets for all the work they have done over the year.
10. The Audit and Risk Committee noted the paper.
11. Actions: None.



## **External Audit Update (Paper 4)**

12. Gregory Oduor, External Auditor from Mazars, presented the external audit update summarising the progress of our 2023 / 24 audit as of 12 June 2024.
13. The Audit and Risk Committee discussed the report and made the following comments and observations:
  - a) David Cameron, Deputy CEO and Director of Corporate Services noted that the progress and work done by the team has been good and welcomed the good working relationships between Mazars and the finance team.
14. The Audit and Risk Committee noted the paper.
15. Actions: None.

## **Procurement Action Plan (Paper 5)**

16. Louise Allen, Head of Finance and Corporate Operations presents an action plan towards improvement of the Park Authority's procurement processes, procedures and internal controls. It has been developed in response to the Internal Audit review of procurement carried out by Azets as part of the approved 2023 / 24 audit programme.
17. The Audit and Risk Committee discussed the report and made the following comments and observations:
  - a) A board member praised that actions are being taken before the procurement officer position is filled.
  - b) Clarity was sought with regards to attaching the report to the internal audit action plan. Deputy CEO and Director of Corporate Services requested the action plan be adopted as a regular monitoring tool, incorporating agreed actions from the report rather than including the report in entirety, where officers will report to the Chair and Deputy Chair of the Audit and Risk Committee monthly then bring this back to the committee with an update on the actions.
18. The Audit and Risk Committee noted the paper.
19. Action arising:
  - i. Monthly update on progress to be provided by officers to the Chair and Deputy Chair of the Audit and Risk Committee.



## **Governance Actions: Code of Conduct (Paper 6)**

20. David Cameron, Deputy CEO and Head of Director of Corporate Services, presented an update to the Committee on matters relating to governance and operation of the Code of Conduct within the Park Authority. The paper supports consideration by the Committee of any forward actions which may be taken within the Park Authority.
21. The Audit and Risk Committee discussed the report and made the following comments and observations:
- a) Chair of the committee sought clarity regarding paragraph 15. Deputy CEO and Director of Corporate Services clarified that there was recognition that the discharge of code of conduct responsibilities lies entirely with each individual board member. The responsibility however lies with a Chair or Convener to consider the potential impacts of those personal decisions made by members when they chair a meeting, if they feel a position taken by a member is questionable. The action referred to in this paragraph is therefore to consider whether guidance may be developed and / or amendments proposed to Standing Orders to help guide responses in such circumstances.
22. The Audit and Risk Committee noted the paper.
23. Actions: None

## **Risk Registers (Paper 7)**

24. Louise Allen, Head of Finance and Corporate Operations presented a paper supporting a review by the Committee of the Park Authority's strategic risk management position.
25. The Audit and Risk Committee discussed the report and made the following comments and observations:
- a) Chair of the committee commented that following the auditors' recommendations, procurement should be added as the 12th risk on the strategic risk register for the foreseeable future. Deputy CEO and Director of Corporate Services stated that they would adapt the strategic risk register appropriately.
  - b) It was noted that the risk register for the Cairngorms 2030 programme sits with the Performance Committee and the Programme Board. Any observations by the Audit and Risk Committee will be fed into these governance mechanisms, rather than this Committee making direct amendments to the document.



- c) Chair of the Committee noted that on the risk register for the Cairngorms 2030 programme, Risk 7, impact description was more of an outcome than a description, Deputy CEO and Director of Corporate Services agreed and confirmed that wording will be reviewed.
- d) Chair of the Committee suggested that on the risk register for the Cairngorms 2030 programme, Risk 4, procurement standards probability level should be increased as currently sitting at 2. Deputy CEO and Director of Corporate Services agreed that this will be reviewed, while highlighting that there were clear instructions across the programme to ensure procurement activity was conducted through Public Contracts Scotland which does underpin achieving standards.

26. The Audit and Risk Committee noted the paper.

27. Actions:

- i. Add procurement on the strategic risk register.
- ii. Update wording on C2030 risk number 7, impact description.
- iii. Review and amend (as appropriate) the probability score for C2030 risk 4.

**AOCB**

28. There were no other items of competent business

**Date of the next meeting**

29. The next meeting is scheduled for 27 September 2024

30. The public business of the meeting concluded at 11.50am

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24/11/23	Review accounts figure for consultancies (page 68)	Louise and David	Look when finalise the 23 / 24 accounts, highlight to the Committee at that point.  Reviewed and corrected the figure by Mazats,	Open



			will come with draft accounts.	
27/06/24	At para 15b i. Monthly update on progress to be provided by officers to the Chair and Deputy Chair of the Audit and Risk Committee.	David and Louise		
27/06/24	At para 19a i. Add procurement at 12th risk (strategic risk register) At para 19c ii. Update wording on Impact description on risk 7 (C2030 risk register) At para 19d iii. Review and amend (as appropriate) the probability score for risk 4 (C2030 risk register)	David		