

# **DRAFT MINUTES OF THE FINANCE AND DELIVERY COMMITTEE MEETING of**

## **THE CAIRNGORMS NATIONAL PARK AUTHORITY**

**held via Lifesize Video Conferencing,  
on 22 May 2020 at 1.45pm**

### **PRESENT**

William Munro (Chair)

John Kirk

Ian McLaren (Vice-Chair)

Anne Rae Macdonald

Eleanor Mackintosh

Xander McDade

### **In Attendance:**

Grant Moir, CEO

David Cameron, Director of Corporate Services

Danie Ralph, Finance Manager

Alix Harkness, Clerk to the Board

**Apologies:** None

### **Welcome and Apologies**

1. Everyone was welcomed to the meeting.

### **Minutes of Last Meeting – Approval**

2. The draft Minutes of the meetings on 6 March 2020 were approved the following amendment:
  - a) Reference to Finance & Delivery Committee meeting Chair to be changed to ‘Chair’ throughout document as he is sometimes referred to as ‘Convener’ and this may cause confusion.

### **Matters Arising**

3. The Chair provided an update on the Action Points from the previous meeting including:
  - a) **At Para 13i) – In Hand** – Outdoor Access Trust for Scotland (OATS) to be asked to more explicitly reflect the commitment to path maintenance, potentially by adding the words “...and maintain as appropriate” at the end of

the sentence of the proposed Articles of Association. Officers reported they had written to OATS to communicate these requests, and Pete Crane had separately agreed to write on memo of articles and will report back when hear reply.

- b) **At Para 8i) – Closed** - Left hand side description of what the lines meant to be added to Annex I and for it to be recirculated and put on the web. Chair thanked officers for discharging this action, noting revised document that had been circulated.
- c) **At Para 15d/e) – In Hand** - pay structure in organisation to be circulated to the Committee. Director of Corporate Services agreed to do this.

## 5. Action:

- i. **Director of Corporate Service to circulate the staff pay structure to the Committee.**

## Declaration of Interests

- 6. Eleanor Mackintosh declared an Indirect Interest in Paper 3 as she is a Board Member of Tomintoul & Glenlivet Landscape Partnership (TGLP).

## Final Accounts Outturn Summary Position to External Audit (Paper 1)

- 7. Danie Ralph, Finance Manager, introduced Paper I which presents a summary overview of the draft outturn position for the financial year ended 31 March 2020 as presented to the external auditors
- 8. The Finance & Delivery Committee discussed the paper and made the following comments and observations:
  - a) Could it be confirmed that the £3.4 million was for project investment. Finance Manager confirmed that it was, supported by significant inward investment secured over the year to complement Scottish Government grant funding.
  - b) A Member commented that it was a powerful figure and congratulated the team for delivering on that.
  - c) Comment made that the report was well presented and succinct.
  - d) With reference to paragraph 6 of the report, and the plus 1% to minus 2% outturn target, was this a target set by the Authority or the Scottish Government (SG)? Director of Corporate Services advised that the performance measures were proposed by the Authority and approved by the SG and that they formed an element of corporate performance monitoring targets established by and reported to the Board. Comment made that the targets were ambitious.

Director of Corporate Services agreed that they were ambitious and this was an inevitable requirement of seeking to establish effective and efficient management of allocated public funding each year. The targets were unlikely to be acceptable if set more flexibly than they were. Finance Manager added that they undergo a regular monthly budget monitoring exercise with the SG Sponsor Team.

- e) At Para 7, last year the audit process had been cumbersome and extended in duration. A member asked whether the process had improved this year and whether any difficulties were presented by the pandemic. Director of Corporate Services advised that they have tried to keep the external audit process more focussed. There had been issues accessing systems and the process was still highly paper dependent. However, the evidence gathering so far had been on track. However, it was now established that the original accounts sign off date of June would not be achieved and officers would work with the audit manager to target a September approval date. Finance Manager advised that with the ongoing audit process, we have met our deadlines that have been set for preparation and submission of the accounts document and supporting working papers and as such the Authority's work was on track.

9. **The Finance & Delivery Committee:**

- a) **Noted the provisional outturn position for expenditure against Grant in Aid allocations presented in the paper;**
- b) **Considered whether any financial or governance issues arise from information presented in the paper and noted there were no such issues.**

10. **Action:           None.**

