

# National Park Authority Audit Committee Meeting

Agenda Item 7



## Outstanding Actions Update

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### *Paper for decision*

#### 1. Purpose

The purpose of this paper is to provide an update on the outstanding actions arising from internal audit work completed by KPMG from 2011 to September 2014.

#### 2. Summary of Actions Outstanding

##### **2.1 Actions Outstanding 2011-2013**

- 2.1.1 There are four actions outstanding from the audits carried out in 2011/12 and 2012/13 and of these two are moderate and two are low risk. Please refer to **Appendix 1** for details of these outstanding actions. The plan was that all of these actions would be cleared by December 2014 but staff resource issues and other priorities are likely to delay this until March 2015.

Action: Committee to note that these actions are outstanding.

##### **2.2 Actions Outstanding 2013/14**

- 2.2.1 There are seven actions outstanding from the internal audits during 2013/14, all of which are considered to be low risk. These are detailed in **Appendix 2**.
- 2.2.2 Four of these actions relate to Carbon Management. Progress being made is reported to the Delivery Group as part of our statutory compliance reporting in relation to Carbon Management. It is recommended that these internal audit actions should be absorbed into the overall organisation objective on Carbon Management and that they are cleared as outstanding internal audit actions. (Items 3-6 on Appendix 2)
- 2.2.3 The remaining three actions are on target to be cleared by March 2015.

Action: The Committee is requested to confirm that the actions in 2.2.2 can be cleared from the outstanding list.

##### **2.3 Actions Outstanding 2014/15**

- 2.3.1 There are five actions arising from the one internal audit completed to date during 2014/15 on payroll and pensions. Four of these are low risk and one is moderate. These are detailed in **Appendix 3**.

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- 2.3.2 Four of these actions have already been cleared by the HR team and the Committee is asked to note their speedy response to the feedback from KPMG.

Action: Committee to note the excellent response time from the HR team in relation to clearing all but one of these actions.

3. Recommendation

- 3.1 Members are asked to note this report and agree the actions as shown above.

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