

# National Park Authority

## Audit & Risk Committee Meeting

Agenda Item 13



### Outstanding Actions Update

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#### *Paper for information*

1. Purpose

The purpose of this paper is to provide an update on the outstanding actions arising from internal audit work.

2. Recommendation

Members are asked to note this report.

3. Contribution to Our 5 Year Plan

This contributes towards the delivery of Our 5 Year Plan by ensuring that we improve the processes we use to achieve our aims and objectives following robust and regular reviews by Internal Audit.

4. Outstanding Actions (Appendix 1)

4.1 Of the six outstanding internal audit actions, two are partially complete with their remaining elements not scheduled until 2021. The four others are all low risk recommendations, two of which are on track and two have been directly affected by the COVID-19 pandemic resulting in delays.

4.2 The external audit recommendations are also included in the outstanding actions and these do not receive a risk rating. There are two outstanding; one regarding ongoing future financial projections and the other regarding pension scheme liabilities, which will be addressed as part of the 2020/21 year end accounts and audit.

5. Policy Review

The list of policies and review dates is attached at **Appendix 2**. We have not yet done a comprehensive review to re-plan these timescales. Many of the timescales for policy review are at risk due to reduced staff capacity arising from the COVID-19 pandemic.

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