

# National Park Authority

## Audit & Risk Committee Meeting

Agenda Item 4



### Matters Arising

#### *Paper for noting*

The following actions were noted at the previous meeting on 8<sup>th</sup> September 2020.

Item No	Action	Current status	Open / closed
6	<b>Draft Accounts for the Financial Year ended 31<sup>st</sup> March</b> Members <b>approved</b> the Draft Annual Report and Accounts and recommended for GW to sign the Accounts following the Board Meeting subject to the resolution of the outstanding matters raised in 7.3 of the paper and External Audit clearance. Clearance is expected to be received before the finalised report is presented to the Board on 14 <sup>th</sup> September.	Accounts presented to the Board on 14 <sup>th</sup> September and signed by external audit on 7 <sup>th</sup> October 2020	Closed
6	<b>Draft Accounts for the Financial Year ended 31<sup>st</sup> March</b> The table on page 12 does not report membership attendance of the Delivery Group. EMcK noted that the Delivery Group is not a statutory Committee but agreed to look to see if there is an appetite to do this if members would like to see this included.	Attendance data is available. Can be included in 20/21 accounts if Board members want this to be disclosed. Further discussions to be held with ARC (and Board if necessary)	Open
6	<b>Draft Accounts for the Financial Year ended 31<sup>st</sup> March</b> The table on page 22 shows members' fees. It was agreed that an explanation would be helpful on the movement between 2018/19 and 2019/20. EMcK agreed to look in to this and provide explanation in this section.	Analysis completed and explanation added to annual accounts as follows "The increase in Board Member fees arose as a result of the 2% pay award, changes in Board membership and vacancies in 18/19, and remuneration for additional responsibility assumed by Board Members"	Closed
6	<b>Draft Accounts for the Financial Year ended 31<sup>st</sup> March</b> In relation to Equality and Diversity,	Will be expanded for 20/21 accounts	Open

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	there was a request that this is reviewed as diversity has more aspect to it other than age and gender.		
7	<b>Letter of Representation to External Audit</b> Members confirmed that they were content and recommended for GW to sign the Letter of Representation to the External Auditors along with the Annual Report and Accounts.	Signed on 7 <sup>th</sup> October 2021	Closed
9	<b>Annual Report on Best Value 19/20</b> Members are asked to feed in any specific ideas on equality and diversity, in particular, about what the Park Authority are doing / not doing.	Comments received from Chris Spray. Staff are considering process for further board consideration ahead of setting new equalities outcomes in April 2021.	Closed
10	<b>Draft Audit and Risk Committee Annual Report to Board</b> It was agreed that CS would be added into the signature line under Board Sponsors.	Complete for September 2020 Board submission.	Closed
11	<b>Audit and Risk Committee Self-Assessment</b> a) Style of minutes – it was noted that there is a wide variety of practices across a number of different organisations. It would be interesting to look at the Minutes across the different Committees and discuss what is required. b) Requirements for Finance Training to be assessed after the new membership of Committee is determined.	RE has/will be discussing the broader Board-related points with the Convener to determine any further action.  RE will consider training in early 2021 when new Committee membership confirmed.  RE/PW/EM in ongoing discussion regarding assurance-based approach, to be picked up again in January.  DS has added internal and external audit discussions to future agendas if needed.	Ongoing

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	<ul style="list-style-type: none"> <li>c) RE/PW will look at an assurance based approach for future Committee papers.</li> <li>d) Will review whether to occasionally vary the order of Agenda items bringing the confidential items to earlier in the meetings if appropriate.</li> <li>e) A standing item will be added to future agendas for internal and external audit discussions if required as this is good governance practice.</li> <li>f) Finance reports – no change</li> <li>g) Added value and focus for non-execs – it would be helpful to ensure that meeting discussions focus where possible on areas where non-execs can add value.</li> <li>h) Ensure there is time for risk discussions.</li> <li>i) RE agreed to rephrase the point on staff risks as this is around interaction between Board Members and Staff and not between the staff.</li> </ul> <p>RE agreed to summarise all the points for presenting to the Board.</p>		
13	<p><b>Outstanding Actions Update</b>  <b>Appendix 1 – Internal Audit Recommendations</b>            RE/PW agreed to explore the role of the Internal Auditors presenting</p>	<p>Discussion held with Internal Audit who will take this forward for the March 2021 meeting onwards.</p>	<p>Closed</p>

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	the Internal Audit Outstanding Actions.		
13	<b>Outstanding Actions Update</b> RE/PW/GW to discuss the Committee's role in reviewing the Outstanding Actions and the Policy List.	Paper presented to December 2020 Committee for consideration.	Closed
13	<b>Outstanding Actions Update</b> New Risk Policy to be considered at a future meeting.	The work on a new Risk Policy was put on hold due to resource reprioritisation in light of COVID-19. We currently aim to bring this to a Committee meeting in 2021.	Open
Actions from 25 <sup>th</sup> June 2020			
7	<b>Outstanding Actions Update</b> PW to discuss with the Chair what form of report could be taken to the Committee to provide assurance that the Committee is looking for.	Paper presented to December 2020 Committee for consideration.	Closed
7	<b>Outstanding Actions Update</b> <b>Appendix 2 – Policies</b> PW/RE to discuss Asset Management ahead of the September Committee meeting.	PW/RE discussed on 02/09/2020.	Closed

**Author & Executive Sponsor:** Pete Wightman, Director of Corporate Services