

## Matters Arising

### Agenda Item 4

### National Park Authority Audit and Risk Committee Meeting Tuesday 9<sup>th</sup> March 2021

Paper for noting

The following actions were noted at the previous meeting on 1<sup>st</sup> December 2020.

Item No	Action	Current status	Open / closed
7	<b>External Audit Plan</b>  Timelines for 2021 are being explored and PW agreed to keep RE updated on the process.	Updates provided to RE by email. External Audit Plan included in discussion on March ARC agenda.	Closed
Actions from September 2020 meeting			
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>  In relation to Equality and Diversity, there was a request that this is reviewed as diversity has more aspect to it other than age and gender.	Will be expanded for 20/21 accounts	Open

Item No	Action	Current status	Open / closed
11	<p><b>Audit and Risk Committee Self-Assessment</b></p> <p>a) Requirements for Finance Training to be assessed after the new membership of Committee is determined.</p> <p>b) RE/PW will look at an assurance based approach for future Committee papers.</p>	<p>RE considering training needs now that new Committee membership is confirmed.</p> <p>RE/PW/EM discussed assurance-based approach in November, further follow-up discussions required.</p>	Ongoing
13	<p><b>Outstanding Actions Update</b></p> <p>New Risk Policy to be considered at a future meeting.</p>	<p>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.</p>	Open

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