

Matters Arising

Agenda Item 4

National Park Authority Audit and Risk Committee

Tuesday 7th September 2021

Paper for noting

The following actions were noted at the previous meeting on 22nd June 2021.

Item No	Action	Current status	Open / closed
4	IT General Controls Pete agreed to discuss with Gareth on how we gather and store staff acknowledging the relevant policies	It is stored in our ELearning Management System (ELMS)	Closed
8	Draft Accounting Policies DG mentioned that Audit Scotland had issued a blog about how climate change fits in to the accounting policies and agreed to share this.	Link circulated on 20 th August	Closed
9	Draft Governance Statement A couple of points were raised from Members in relation to the 'pace of change' (8.4) and 'H&S' (8.5). EMcK agreed to look at the wording in both of these points.	Amended in updated version as per Agenda Item 6, Appendix 1, p22	Closed
Actions from June 2021 meeting			
5	Draft Internal Audit Plan 2021/22 It was noted that our reputation around climate change and nature work is important and it would be good to capture in this review.	To be captured as part of internal audit in Q4.	Open
6	Internal Audit Follow-up Report CS suggested changing the title of the Independent Assurance Review of the Environmental	Wording updated	Closed

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	Monitoring Framework.		
6	Internal Audit Follow-up Report It was agreed that the implementation date for the External Audit Recommendation – medium term planning - should be updated from March 2021 to Ongoing.	Superseded by external audit 20/21 report. Close following the completion and regular update of medium term financial projections	Closed
9	Policy Review Plan 2021/22 Management agreed to look at having a similar process in place as the Policy Review Plan to track progress in non-corporate areas such as climate change and biodiversity.	Ongoing	Open
Actions from September 2020 meeting			
6	Draft Accounts for the Financial Year ended 31st March 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.	Governance structure explained more clearly in annual accounts governance statement. Statutory Committees clearly identified. Annual accounts attendance reporting refers to statutory committees only. This is now explained under the table	Closed
6	Draft Accounts for the Financial Year ended 31st March 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.	Updated link to Equalities Mainstreaming Report included in final accounts	Closed
13	Outstanding Actions Update New Risk Policy to be considered at a future meeting.	Progress has re-started on the new Risk Policy, now that the Corporate Performance Manager is in post. We currently aim to bring this to the December 2021 meeting.	Open

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