

Matters Arising

Agenda Item 4

National Park Authority Audit and Risk Committee

Tuesday 7th December 2021

Paper for noting

The following actions were noted at the previous meeting on 7th September 2021.

| Item No | Action | Current status | Open / closed |
|---------|---|---|---------------|
| 6 | Draft Accounts for the Financial Year ended 31st March Members approved the Draft Annual Report and Accounts and recommended for GW to sign the Accounts following the Board Meeting subject to the outstanding recommendations which are expected to be finalised and External Audit clearance prior to the Board on 13 th September 2021. | Final Annual Report and Accounts signed 27 October 2021. This was later than expected as Grant Thornton was awaiting final assurances from Audit Scotland regarding the pensions audit. | Closed |
| 6 | Draft Accounts for the Financial Year ended 31st March HR drew attention to the Authority's gender split under staff composition and requested that the 'other employees' is broken down in to operational managers to have some female representation and separate out the 'male' / 'female' split. EMcK agreed to look in to this | To be considered in preparation of the 2021/22 Annual Accounts (spring 2022) | Open |

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|-------------------------------------|---|--|----------------------|
| 7 | Letter of Representation to External Audit 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 27 October 2021 | 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 |
| 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 | | | |
| 13 | Outstanding Actions Update New Risk Policy to be considered at a future meeting. | Risk Management Framework presented to ARC at the December 2021 meeting. | Closed |

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