

# Corporate Policy Review Process Update

## Agenda Item 8

### National Park Authority Audit and Risk Committee

Tuesday 6<sup>th</sup> December 2022

Paper for noting

#### Contents

1. Purpose.....	1
2. Recommendation(s).....	1
3. Contribution to National Park Partnership Plan and/or Our 5-year Plan.....	1
4. Background.....	1
5. Progress update.....	2
6. Risks .....	3
7. Next steps .....	3
8. Appendices .....	3

#### 1. Purpose

- 1.1. The purpose of this paper is to provide an update on progress of corporate policy reviews, as agreed at the March 2022 Audit & Risk Committee.

#### 2. Recommendation(s)

- 2.1. Members are asked to note the report.

#### 3. Contribution to National Park Partnership Plan and/or Our 5-year Plan

- 3.1. This contributes towards the commitment within Our 5 Years Plan to continuously improve and develop resilient systems, processes and services.

#### 4. Background

- 4.1. At the December 2020 Audit & Risk Committee meeting we presented a new process for updating the Committee on progress on policy reviews, as follows:
  - a) Each policy will be allocated a risk rating of low, medium, or high. The rating is based on the level of organisational risk associated with a delay to a review of the policy.

- b) As a rule of thumb, high risk policies will be reviewed annually, medium risk policies every three years, and low risk policies every five years. If there are particular reasons to update an individual policy sooner or later than these timescales, we will adjust our approach accordingly. An earlier or later review could arise from an identified management need (e.g. efficiency, effectiveness or broader corporate goals), from an internal audit of an area, or from changes to the external environment (e.g. new statutory requirements).
  - c) At a minimum, policy reviews will check that the policy is still compliant with statutory requirements and in line with broader organisational development since its last review. In some cases policy reviews may be more comprehensive depending on the priorities of the organisation or the level to which the external environment has changed.
  - d) Each year at its March meeting, we will present the Audit & Risk Committee with our policy review plan for the year, setting out which policies will be reviewed through the year.
  - e) We will provide progress reports to the Audit & Risk Committee in June and December. The reports will highlight which policies on the annual plan have been reviewed and which have not.
- 4.2. At the March 2022 Audit and Risk Committee we presented our policy review plan for 2022/23, setting out which policies will be reviewed throughout the year.

## **5. Progress update**

- 5.1. There were twelve policies carried over from 2021/22 that are required to be reviewed this year. Of these, five have been completed, with a further five expected to be complete by the end of Q4. One policy (VAT) is expected to be completed once our Finance system has been upgraded and a VAT return has been performed on the new system; we anticipate completion by 30<sup>th</sup> June 2023. The final policy carried over was Accounting for Property, Plant and Equipment and Intangible Assets which is required to be updated for IFRS16 requirement in line with accounting policies within the statutory accounts and is likely to be signed off post 2023/24 audit.
- 5.2. Of the twelve policies required to be updated in 2022/23, four are complete and a further seven are on track to be completed by the 31<sup>st</sup> March 2023. Responsibility for overseeing the remaining policy is currently transitioning to a new team and the requirement to review this policy will be picked up in the coming weeks.
- 5.3. There is one policy planned for development that is awaiting a dependency being in place before it can be progressed. Similarly, there are two planned policies for development that are in draft.
- 5.4. In addition to this, we have completed the Event Management policy, Water Safety policy and the Menopause policy and the review of this will be worked into our policy review schedule for future years.

## **6. Risks**

- 6.1. Staff capacity to review the policies has remained the biggest risk to this process; whilst capacity has increased which has alleviated some challenges, there are often business critical activities which are required to take priority over policy reviews. This will be closely monitored by the Corporate Performance Manager to ensure that we meet our deadlines.

## **7. Next steps**

- 7.1. We will present the Corporate Policy Review Plan for 2023/24 to the Committee in March 2023.
- 7.2. We will update the Committee in June 2023 with a final report on progress for the year.

## **8. Appendices**

- 8.1. **Appendix** - Corporate Policy Review Update

**Author:** Samantha Stubbs, Corporate Performance Manager  
**Executive Sponsor:** Pete Wightman, Director of Corporate Services