



Matters Arising

Agenda Item 4

National Park Authority Audit and Risk Committee

Tuesday 2 September 2025

Paper for noting

The following actions were noted at the previous meeting on 3 June 2025.

Item Number	Action	Current status	Open / closed
Item 4	Matters Arising DS to arrange one to one meetings between RE and Committee members.	Ongoing	Open
Item 4	Matters Arising RE requested that Azets provide any relevant useful updates / links on legal and regulatory issues.	Complete	Closed
Item 4	Matters Arising RE will provide an update to Board at the 9 June Board meeting.	Complete	Closed
Item 5	External Audit Update Members noted that six walkthroughs of key business processes have taken place during the interim phase of the audit and requested a list of what those six areas covered. TR agreed to send.	Complete	Closed

Item Number	Action	Current status	Open / closed
Item 7	Azets Audit Plan 2025-26 It was agreed that further discussion should take place between JK / DSm / GW / Stuart Mearns and Azets to look at the timing and scope of the Planning audit and number of days allocated.	Complete	Closed
Item 7	Azets Audit Plan 2025-26 SH/JK/DS to draft a more fully developed scope for Stakeholder Engagement audit and bring this back to the Chair for further discussion prior to the next meeting.	Ongoing	Open
Item 8	Internal Audit – Global Internal Audit Standards Update Progress Update SH to send link to webinar.	Complete	Closed
Item 9	Corporate Policy Review For 2026, it was agreed that more clarity will be provided in the wording. Consideration will be given to which policies, if any, require to be submitted to the Board for approval.	Ongoing	Open

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