

Matters Arising

Agenda Item 4

National Park Authority Audit and Risk Committee
Tuesday 2 December 2025

Paper for noting

The following actions were noted at the previous meeting on 2 September 2025.

Item Number	Action	Current status	Open / closed
Item 5	Draft Annual Report to Members RE requested a more frequent tracking of achievement in the external audit recommendations.	An appendix to the External Audit Report has been developed to ensure Members have continued sight of the recommendations and included in papers from December 2025.	Closed
Item 7	Draft Accounts for the Financial Year ended 31st March 2025 CS referred to page 106 (of the full pack of papers) and to the four National Park aims and suggested adding in something on the Sandford Principle. JK agreed to take an action to look at this.	Update was made to final version.	Closed
Item 7	Draft Accounts for the Financial Year ended 31st March 2025 It was suggested that some wording on NRF funding is	Update was made to final version.	Closed

Item Number	Action	Current status	Open / closed
	added in to page 118 (of the full pack of papers)		
Item 7	<p>Draft Accounts for the Financial Year ended 31st March 2025</p> <p>CS mentioned that the graph on page 131 (of the full pack of papers) is not consistent and that the year dates in the blue graph lines are different to the sequence of dates in the orange graph lines. JK will take this back to the team.</p>	Update was made to acknowledge and highlight this in final version.	Closed
Item 10	<p>Draft Audit and Risk Committee Annual Report to Board</p> <p>ME requested that the Chair draws attention to the ‘generally effective’ conclusion and highlights to Board that this is recognised wording and is a general use of standard terminology.</p>	RE drew Board’s attention to this wording in presenting the Audit and Risk Committee Annual Report at the September 2025 Board Meeting.	Closed.
Item 11	<p>Follow-up of Previous Recommendations</p> <p>Members agreed to revising the approach to the superseded recommendations with the proviso that they are re-audited. JK/SS/EY to discuss and come back to the Committee</p>	Meeting held to agree revised approach which will ensure continued oversight of recommendations while reflecting the development of the People and Engagement strategy, as reflected in Internal Audit Follow Up Report from December 2025.	Closed

Item Number	Action	Current status	Open / closed
Actions from previous meetings - 3 June 2025			
Item 4	Matters Arising DS to arrange one to one meetings between RE and Committee members.	Complete	Closed

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