

Matters Arising

Agenda Item 4

National Park Authority Audit and Risk Committee

Tuesday 1 September 2026

Paper for noting

The following actions were noted at the previous meeting on 2 June 2026.

Item Number	Action	Current status	Open / closed
Item 5	External Audit Update JK will check the Audit Scotland Publication: 'Transforming the approach to climate change: Lessons from public audit' against the Corporate Risk Register	Document reviewed. No specific updates required for Corporate Risk Register but themes shared with Executive Team as wider organisational relevance.	Closed at meeting
Item 9	Planning Authority DSm to share the Planning Authority Audit with the Chair of Planning and Access Committee for dissemination to Members.	Complete	Closed
Item 12	Risk Management Framework It was noted that on page 131 of the PDF / point 11.4 - trigger point needs amended to 10 to 16.	Complete	Closed
Item 13	Draft Governance Statement DSm to update section three of the Governance	Complete	Closed

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	Statement under the 'Futures Group' to highlight that staff and externally invited individuals also joined these meetings.		
Actions from 3 March 2025			
Item 5	External Audit Update Members to prepare a formal response to Forvis Mazers in response to their covering letter in the External Annual Audit Plan.	To be completed at June meeting (item 6)	Closed
Item 6	Azets Progress Report RE raised CS's request for cover papers to be provided for each of the Internal Audit reports.	Complete	Closed

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