Yorkshire Dales National Park Authority **Item 4**
Audit and Review Committee

Minutes of the meeting held at the YDNPA offices, Yoredale, Bainbridge, Leyburn DL8 3EL on Tuesday 15 April 2025 at 11:00 a.m.

Members Present:

Lizzie Bushby, Mark Corner(Chair), Robert Heseltine, David Ireton, Allen Kirkbride, Ian Mitchell, Andrew Murday, Yvonne Peacock, Steve Shaw Wright, Graham Simpkins.

Copies of all documents considered are in the minute book

The Chair welcomed Gavin Baker (External Auditor, Forvis Mazars LLP). Gaurav Ghandi (External auditor Forvis Mazars LLP) who joined the meeting via Teams. Thomas Absalom (Internal Auditor – Veritau Ltd)

01/25 Apologies

None

02/25 Minutes

Resolved - That the minutes of the meeting held on 26 November 2024, having been printed and circulated, be taken as read and be confirmed and signed by the Chair as a correct record.

03/25 Public Questions/Statements

No notifications of public questions or of the intention to make a statement had been received.

04/25 Declarations of Lobbying

No declarations of lobbying were made at the meeting.

05/25 Annual Governance Statement

Considered the report of the Director Corporate Services.

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Resolved -

i. Members reviewed and approved the Annual Governance Statement accompanying the 2024/25 Statement of Final Accounts, and the Chair of the Audit & Review Committee signed the Annual Governance Statement; and

ii. Members confirmed that, subject to the matters identified in Table B which are to be addressed in 2025/26, the Authority's internal control systems and governance arrangements are considered to be adequate and effective.

06/25 Programme of reviews 2025-26

Considered – The presentation of the Chief Executive and the report of the Performance Manager Officer.

Members Attention was drawn to Para 7, the recommendation that no Performance Review take place in 2025/26, to maximise the Authority's capacity to plan for and respond strategically to the likely budget challenges. Members were supportive of this approach but noting that it could change if the pressures on the Authority changed.

Given the much lower resources involved, Members were still asked to select two 'Major Project Reviews' to be undertaken in 2025/26.

Resolved – That the two Major Project Reviews for 2025/26 should be for Generation Green 2 and Cautley Bridge.

07/25 External Audit Report 2023-24

Considered the report of the Head of Finance and the annual report and presentation of the External Auditor -Forvis Mazars.

A Member queried if there would be a disclaimed audit for next year. The External Auditor responded that, guidance has been issued to the auditors but they are working through what the guidance says. They will be aiming for an unqualified audit within these rules but this cannot be determined before the audit is complete, however a disclaimed audit is less likely.

Another Member queried if suggestions for improvement could be made in the scope of the audit. The External Auditor explained that this was not within the scope without attracting a charge

The Committee **Noted** the report.

08/25 Internal Audit Annual Report 2024-25

Considered and **noted** d the report of the Head of Finance and the annual report of the Authority's Internal Auditor, Veritau Ltd.

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09/25 Complaints, Compliments and Information requests Annual Report 2024-25

Considered and **noted** the report of the Corporate Services officer.

There being no other business, the meeting closed at 12:17 p.m.

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