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 23 April 2024 at 10:30am.

Members Present:

Liz Appleton Hall, Lizzie Bushby, Mark Corner, Robert Heseltine, David Ireton, Allen Kirkbride, Ian Mitchell, Jim Munday (Chair), Andrew Murday, Yvonne Peacock, Steve Shaw-Wright and Graham Simpkins.

COPIES OF ALL DOCUMENTS CONSIDERED ARE IN THE MINUTE BOOK

The Chair welcomed Katie Barnard (Internal Auditor, Veritau Ltd) and Elliott Lorimer (Director of Park Services to his first meeting of the Audit and Review Committee.

01/24 Apologies For Absence

None.

02/24 Minutes

Resolved - That the minutes of the meeting held on 14 November 2023, having been printed and circulated, subject to a typographical error on page 2 para 28/23 which should read 2023 instead of 2024, be taken as read and be confirmed and signed by the Chair as a correct record.

03/24 Public Questions/Statements

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

04/24 Declarations of Lobbying

No declarations of lobbying were made at the meeting.

05/24 Annual Governance Statement 2023/24

Considered – the report of the Director of Corporate Services and Chief Financial Officer.

The Director of Corporate Services advised Members of the following amendments to be made to the Annual Governance Statement as follows:-

- Appendix Table A and B – an adjustment to the Local Plan timings for the list of preferred sites informal consultation to now take place during the Summer. The Local Plan to be published in the Autumn.

In response to a Member's question, the Chief Financial Officer advised that out of the three outstanding audits, two remain outstanding (2022/23 and 2023/24). The 2021/22 audit is substantially finished and is expected to be reported to the July Committee. The 2022/23 audit is due for completion by September 2024 (the backstop date currently subject to consultation) and External Auditors have indicated that this will be a 'disclaimed' audit. The 2023/24 audit cannot take place until the 2022/23 audit has been completed but the new external auditors have commenced preparatory work.

Discussion included the following:

- Concern about the high level of audit fees given the delayed service. The Chief Executive advised Members that he had written to Defra after a meeting of the National Parks England Board on behalf of English National Parks to ask if a lower level audit or bespoke regime for NPAs was more appropriate. The dialogue was still ongoing.
- Comment that the Authority was over audited given the size of the organisation and the amount of resources required.
- Concern that no full and proper audit had been finalised for 3 years and that this has to be remedied, given that significant amounts of public money, both from DEFRA and other Government grant schemes are all classed as public money and that audit and transparency should continue.
- Query relating to the National Park Management Plan that delivery may be affected because it is reliant on many other organisations. The Deputy Chief Executive confirmed that he could not see any reduction in commitment by partners. There are now clear targets set by Government in legislation and expectations of partner organisations have been clarified.
- The Head of Finance advised that the current audit fee for 23/24 was £43k. The last 5-year contract was supposed to be approx. £10k, but because of significant changes in local government audit regimes, increased workload and a lack of staff, the fees had increased. An agreed fee had been negotiated each year which was around £20k.

Resolved -

a) To **Approve** the Annual Governance Statement to accompany the 2023/24 Statement of Final Accounts; and

b) To **Confirm** that, subject to the matters identified in Table B which are to be addressed in 2024/25, the Authority's internal control systems and governance arrangements are considered to be adequate and effective.

06/24 Programme of Reviews 2024-25

Considered the report of the Director of Conservation and Community. He reminded Members that the Authority was already committed to huge programme of work (over

£13m), including producing both a new Local Plan and a new National Park Management Plan. There was, therefore, very limited capacity to undertake reviews this year – hence the proposal for only one performance review and one project review.

Discussion included the following-

A Member proposed that – to ease the burden – no reviews should take place this year.

Members were mindful of the capacity of staff but were supportive of and valued the performance reviews and major project reviews proposed in the report

Resolved -

a) **To carry out** 'light touch Performance Reviews of both the Delegated Statutory Highways Duties and the Carbon Reduction Plan;

b) To **approve** a 'light touch' Major Project Review of the "Westmorland Dales Landscape Partnership Scheme".

07/24 Internal Audit Annual Report 2023/24

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

The Committee **Noted** the report and thanked Internal Auditor for the report and attending the meeting.

08/24 Complaints and Compliments

Considered the report of the Corporate Services Officer.

The Committee **Noted** the report.

There being no other business, the meeting closed at 11:37 a.m.

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