Yorkshire Dales National Park Authority **Item 7**

Audit and Review Committee

25 November 2025

Annual Risk Management Review

Purpose of the Report

1. To provide Members with the opportunity to review the effectiveness of the arrangements for risk management, in line with the Authority's Risk Management Policy.

Recommendation

2. That Members agree that the Strategic Risk Register contains all identifiable higher level risks that the Audit & Review Committee requires to be monitored.

Strategic Framework

3. The information and recommendation(s) contained in this report are consistent with the Authority's statutory purposes and support the strategic planning framework:

   - Corporate Plan Objective 30:

     Operate governance arrangements that are fit for purpose, as reported through the Annual Governance Statement and the Annual Governance Report

Background

4. The Authority's Risk Management Policy states that this Committee should receive an annual report on risk management, to enable it to establish that the arrangements for risk management within the organisation remain appropriate and that the main risks facing the organisation are properly controlled. The chief sources of evidence that would assist in reaching such a conclusion are noted below.

5. The External Auditor's Opinion, covering all aspects of the Authority's work on its annual report and accounts (for the auditing cycle examining the accounts for the year ended 31 March 2025) will be received late because of national delays to the audit of which Members are aware. The external audit work on these accounts has commenced and must be completed by 28 February 2026 in order to meet the proposed backstop date for publication of final accounts.

6. The summary of the Internal Audits completed in 2024/25 by our internal auditors Veritau was reported to this Committee in April. None of the reports identified

significant weaknesses, and the 'level of assurance' over the controls examined was concluded to be 'substantial' (unchanged from the previous year). Whilst these internal audit reports recommended some improvements to the systems operated (which have now been implemented), there were no findings that added to either the Strategic or Operational Risk Registers.

7. The Strategic Risk Register (see **Appendix)** has been reviewed by SMT to ensure that it remains current. No new strategic risks have been identified in the past year. As requested by Members, a new column has been added to the Strategic Risk Register to identify whether the class of risk has increased, decreased or stayed the same since last November's annual review. An explanation of the risk assessment and evaluation process is included in the Appendix.

8. Following careful consideration by SMT, the class of risk for strategic risks numbered 3 and 4 has been reduced from severe to material. Strategic risks numbered 2, 5 and 6 have been reduced from a material to manageable level. It was agreed that these strategic risks had been previously overstated.

9. The level of risk associated with business continuity (strategic risk number 8) has been increased from manageable to material. It is considered that this better reflects the level of risk to the Authority if a business continuity event were to occur, particularly one related to our data security.

10. The Operational Risk Register (see **Appendix**) was reviewed and updated by SMT in June 2025. It has been updated again following its review by SMT in November 2025. Whilst no new classes of risk have been identified, a small number of changes have been made to update progress on risk management actions planned for 2025/26 that are now underway.

Financial Implications

11. None.

Legal Implications

12. None.

Equality, Diversity and Inclusion Implications

13. None.

Conclusion

14. Risk management processes are firmly embedded within the Authority's work. SMT undertakes a biannual review of the Operational Risk Register (in line with the Risk

Management Policy) and scheduled meetings take place with our insurance advisers, to make sure that we identify new risks as they emerge.

Clare Burrows
Director of Corporate Services

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