

Finance, Risk, Audit and Standards Committee

Membership, including Ex-officio Chair and Deputy Chair of the Authority

-	Sec of State	Sec of State Parish	R&CBC	NYC
Names	Patrick James Christine Robertson Jane Harper	Colin Williamson		David Jeffels Clive Pearson Heather Moorhouse John Ritchie George Jabbour
Number of members	4		5	
Total membership	9			
Quorum	5 (includes at least one Sec of State and one Local Authority Member)			

North York Moors National Park Authority

Item 6, Public Minutes of the meeting held on Finance, Risk, Audit and Standards Committee meeting held on 20 May 2024

Present:

Jim Bailey, Malcolm Bowes, George Jabbour, Heather Moorhouse, Clive Pearson, Colin Williamson

Apologies:

John Ritchie, Patrick James, David Jeffels, Bob Marley, Christine Robertson

Officers in attendance:

Tom Hind (Chief Executive), Pete Williams (Chief Finance Officer), Chris France (Director of Planning), Ian Nicholls (Director of Corporate Services), Joel Brookfield (Director of Health and Wellbeing), Ellen Cross (Funding Manager), Sandra Strickland (Accountant), Paul Fellows (Head of Strategic Policy), Simon Baum (ICT Manager), Judith Seaton (Executive Support Team Leader), Katie Barnard (Internal Audit Manager, Veritau)

Copies of all documents considered are in the minute book

14/24 Minutes

That the public minutes of the meeting held on 5 May 2024, having been printed and circulated, be taken as read and be confirmed and signed by the Chair as a correct record.

15/24 Members Interests

Members were reminded of their responsibility to declare any personal and prejudicial interests relating to any agenda item prior to its consideration.

16/24 Exclusion of the public

Resolved: That the public be excluded from the meeting during consideration of Items 15 & 16, on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 1 & 2 of Part 1 Schedule 12A to the Local Government Act 1972.

17/24 Corporate Risk Register

Considered:

The report of the Director of Corporate Services and presentation by Simon Baum, NYM ICT Manager.

Resolved: That Members note the actions being taken to mitigate the risks outline in the CRR in relation to information security, making any comments they wish to.

18/24 Internal Audit

Considered:

The report of the Director of Corporate Services

The Chair welcome Katie Barnard from Veritau to the meeting.

Members commented on:

- If the £10k level for letting of contracts was considered to be adequate, which Veritau confirmed.
- Overall Members considered this a good report and the actions taken to remedy any areas for improvement.

Resolved: That Members note the contents of the Internal Audit Annual Report and make any comments that they wish to.

19/24 Financial Outturn

Considered:

The report of the Chief Finance Officer

Members asked for clarification on how the project underspends had occurred, which were a mixture of the weather, projects not being phased correctly and difficulty obtaining landowner agreements in relation to the peat restoration project. Officers and Members should scrutinise project delivery at Forum meetings and monitor projects more closely in future.

Members queried if there were other forms of funding to cover some of the suggested items from the Defra £500k additional funding. Officers confirmed there are no other forms of funding currently available.

11.05 George Jabbour joined the meeting

Resolved:

That

- Members note the content of the report.
- Members approve the carry forward budgets as laid out in section 12.
- Members approve the use of the £301k surplus laid out in section 13.
- Members approve the use of the £500k additional DEFRA funding as laid out in Appendix 4.

20/24 Quarterly performance scorecard

Considered:

The report of the Head of Strategic Policy

Members discussed the valuable contribution volunteers make to the work of the Authority. Expansion of training of Task Day Leaders will increase our capacity and assist with officer time.

Members noted the disconnect between information in the scorecard and financial outturn. They recommend that the scorecard should also reflect financial performance. It was suggested that 2 new KPIs be added: project spend against profile and collective information about project delivery across the Authority.

Action: Paul Fellows to investigate integration of new KPIs to scorecard.

Resolved:

That Members note the scorecard.

21/24 External Funding

Considered:

The report of the Funding Manager

Resolved:

That Members approve the contents of the report and agree the current work being done to secure external funding.

22/24 Annual Treasury Management and Prudential Indicators outturn 2023/24

Considered:

The report of the Chief Finance Officer

Resolved:

That Members note the performance of the Treasury Management operation during 2023/24 and the outturn position on Prudential Indicators.

23/24 Health and Safety update

Considered:

The report of the Director of Corporate Services

Resolved:

That Members note the contents of the report.

24/24 Other business

There was no other business discussed.

.....(Chair)

27 August 2024

Public Summary of Items considered "in private" at the meeting of the Finance, Risk, Audit and Standards Committee on 20 May 2024

Private minutes

Members agreed that the private minutes of the meeting held on 5 February 2024, having been printed and circulated, be taken as read and be confirmed and signed by the Chair as a correct record.

Complaints and Compliments review

Members noted the report.

North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

27 August 2024

Item 8, Internal Audit Plan for 2024/25

1. Purpose of the report

1.1 To introduce the Internal Audit Plan for 2024/25.

2. Background

2.1 The Authority has an annual programme of internal audits with this service being provided by Veritau. The proposed plan (Appendix 1) has been prepared by Veritau staff in discussion with the Authority's S151 Officer and Director of Corporate Services.

2.2 The audits proposed this year are based on the risks identified in the Corporate Risk Register together with a wish to ensure that routine financial processes are externally verified periodically.

3. Financial and staffing implications

3.1 There are no significant additional financial or staff issues related to the contents of this report.

4. Legal and sustainability implications

4.1 There are no legal and sustainability implications to the contents of this report.

5. Recommendation

5.1 That Members

- Approve the Internal Audit Plan for 2024/25.

Contact Officer:

Ian Nicholls

Director of Corporate Services

01439 772700

INTERNAL AUDIT PLAN 2024/25

Date: 27 August 2024



**North York Moors
National Park**



Circulation list: Members of the Finance, Risk, and Audit Committee,
Management Team (including the S151 Officer)



INTRODUCTION

- 1 This document sets out the planned 2024/25 programme of work for internal audit, provided by Veritau for the North York Moors National Park Authority.
- 2 The work of internal audit is governed by the Public Sector Internal Audit Standards. In accordance with those standards, the Head of Internal Audit is required to provide an annual internal audit opinion to the Authority based on an objective assessment of the framework of governance, risk management and control.
- 3 The internal audit plan has been prepared on the basis of a risk assessment. This is intended to ensure limited audit resources are prioritised towards those systems which are considered to be the riskiest and/or which contribute the most to the achievement of the Authority's priorities and objectives. The plan was initially discussed with the S151 officer and the Director of Corporate Services. To assist this discussion a list of audits completed in previous years was provided, and this is attached as appendix A. The proposed plan attached as appendix B has been produced following those discussions.
- 4 The internal audit plan is submitted for formal approval by the Finance, Risk, Audit and Standards Committee who are responsible for monitoring progress against the plan and overseeing the work of internal audit. Any changes to the plan during the year will be agreed with the S151 Officer and will be notified to the Committee. We will provide regular updates on the scope and findings of our work to the Finance, Risk, Audit and Standards Committee throughout 2024/25.
- 5 The plan for 2024/25 is based on a total of 23 days audit work.



INTERNAL AUDIT PLAN 2024/25

- 6 The plan includes work covering financial and operational systems. The plan also includes an allocation of time to prepare for and attend audit committee and to provide advice on ad-hoc matters, and a specific allocation of time has been provided for follow up work.
- 7 Details of the 2024/25 plan are set out in appendix B.

APPENDIX A: AUDITS IN PREVIOUS YEARS

Details of the audits carried out over the last 5 years are shown in the table below, with details of the assurance levels provided.

2019/20	2020/21	2021/22	2022/23	2023/24
Budgeting High Assurance	Creditors Substantial Assurance	Income Substantial Assurance	Visitor Centres Reasonable Assurance	Payroll and Pensions Substantial Assurance
Contract Management Reasonable Assurance	Planning Substantial Assurance	Human Resources Reasonable Assurance	Purchase Cards Reasonable Assurance	Procurement Reasonable Assurance
HR and Payroll Substantial Assurance	Budget Management Substantial Assurance	IT Security Reasonable Assurance	Debtors Reasonable Assurance	Transparency Data Limited Assurance
IT Systems Maintenance and Development Substantial Assurance	Payroll/ Furlough Scheme Substantial Assurance	Vehicles Reasonable Assurance	Tree Management Reasonable Assurance	Budgeting Substantial Assurance
Information Security Compliance Check Substantial Assurance	Remote working information security Reasonable Assurance		Building Health and Safety Reasonable Assurance	

Note that prior to 2020/21 five assurance levels were used including "High Assurance". This changed to four levels in 2020/21 in line with updates to recommended practice. "Substantial Assurance" is now the highest level.

APPENDIX B: PROPOSED PLAN FOR 2024/25

Topic	Notes	Days
Main Accounting	A review to ensure that the controls in place within the main accounting system are effective. This will include bank reconciliations, journals and virements.	4
Externally generated income	A review of externally generated income to ensure compliance with funding conditions, and appropriate and effective monitoring.	5
Cyber security	A review of processes to manage the risk of a cyber attack and any contingency plans in place to mitigate potential system failure	4
Project management	A review of some key projects to ensure an effective, and consistent project management framework is in operation.	6
Client support and advice	This includes liaison with external audit, attendance at Finance, Risk, Audit and Standards Committee, and audit planning.	2
Follow up	Follow up of actions agreed from audits completed in 2023/24 to ensure they have been completed effectively.	2
Total		23