

# Audit and Corporate Services Review Committee

23 July 2025

## Present

Councillor D Clements, Councillor C George, Dr M Havard, Mr G Jones, Councillor S Skyrme-Blackhall and Councillor V Thomas

## Officers in attendance

Sarah Griffiths, Astari (Internal Audit), Chief Executive, Performance and Compliance Officer, Head of People Services, Head of Finance and Fundraising, Director of Nature and Tourism, Building Projects Manager, IT Team Leader and Democratic Services Manager.

(Virtual Meeting: 10.00am -11.20am; 11.30am – 12.05pm)

### 1. **Appointment of Chair**

The Chair of the Authority, Dr M Havard opened the meeting and reported that only one nomination had been received for the office of Chair: Councillor D Clements

On the proposal of Dr Havard, seconded by Councillor George, it was **resolved** that Councillor D Clements be appointed as Chair for the ensuing year.

Councillor Clements then took the Chair.

### 2. **Election of Deputy Chair**

It was reported that only one nomination had been received for the position of Deputy Chair: Councillor C George.

As proposed by Dr Havard, Seconded by Councillor Clements, it was **resolved** that Councillor C George be elected Deputy Chair for the ensuing year.

### 3. **Apologies**

Apologies for absence were received from Councillor M James, Councillor B Price and Dr R Plummer.

### 4. **Disclosures**

There were no disclosures of interest.

### 5. **Minutes**

The minutes of the meeting held on the 14 May 2025 were presented for confirmation and authentication.



On the proposal of Councillor Clements seconded by Dr M Havard, it was **resolved** that the minutes of the meeting held on 14 May 2025 be confirmed and authenticated.

## **6. Action Log**

The Chief Executive noted that action 1077 regarding the level of delegation on risk had been addressed when the policy had been reviewed and could be marked as complete and this was agreed.

With regard to action 1059, Ffermio Bro, the Chief Executive noted that the booklet had been circulated and updates would be provided via the performance report.

The remaining updates provided in the Action Log were **noted**.

## **7. Internal Audit Report**

Sarah Griffiths from Astari, the Authority's Internal Auditors presented reports on Key Financial Controls (Fixed Assets), IT and Digital Transformation Strategy and Visitor Centres. All had received substantial assurance with one low priority recommendation in respect of the IT and Digital Transformation Strategy and two low and one medium priority recommendation in respect of Visitor Centres. A number of suggestions were also made. The Internal Audit Annual Report was also presented which contained the Internal Audit Assurance Statement which provided a reasonable conclusion on the adequacy and effectiveness of Pembrokeshire Coast National Park Authority's governance, risk management and internal control arrangements.

In responding to the reports, Members emphasised the importance of training, particularly cyber security training, and officers advised that this training was being moved to a different platform which would assist with monitoring and better integration with the induction programme; also additional cyber security training had been arranged in conjunction with the other two Welsh National Parks, and take-up had been good. It was also noted that inspections of the lifts at Oriel y Parc had been arranged through the insurers.

**Noted.**

## **8. Action Log for External Performance Audit and Internal Audit (Ending 31 December 2024)**

Members were reminded that following a request from the Committee, an Action Log for External Performance Audit and Internal Audit had been created to assist with monitoring of actions agreed from Audit reviews. The report provided an update on each of the actions, and had been amended since the last meeting in response to comments. It was



clarified that those actions arising from the Internal Audit reports presented that morning would be added to the Action Log following the meeting.

It was noted that two external Audit actions had been closed and Members agreed that in respect of the Strategy for Income diversification, this work was being progressed through the Income Diversification Working Group, and a framework could be developed in the future if that Group found it helpful.

**Noted.**

## **9. People Services Report**

The report of the Head of People Services updated the Committee on accidents and incidents in the second quarter of 2025, policy updates, staff sickness absence, training and development, pay and grading and volunteering.

Members asked about the HAVS near misses identified in the report and were advised that these were reported, even though they were only near misses, due to the significance of HAVS for the Authority and the investment in equipment that had taken place. Officers went on to advise that the policy had been reviewed at a recent meeting and the risk assessment would be reported to the next Health and Safety Group meeting.

Members also noted that the remit of the Committee now included Member development and review of the staff establishment. Officers replied that some of these matters were also reported to the National Park Authority but would be included on the agenda for this Committee in future as appropriate.

With regard to sickness absence, one Member asked for a comparison with the previous year to be included at the next meeting and possibly an explanation of the support offered in respect of stress/mental health.

**Noted.**

## **10. Draft Statement of Accounts**

The report presented the draft statement of accounts 2024-25 for information which it was anticipated would be signed by 31 July and made available to external audit for certification by 31 October 2025. It was noted that regulation 10(1) of the Accounts and Audit (Wales) Regulations 2014 required the accounts to be signed by 31 May 2025, however this had been delayed due to changes in finance systems and a later audit timetable as notified by Audit Wales.



The Head of Finance and Fundraising noted that the key change for this set of accounts was the change to accounting standards in respect of lease obligations, and a new accounting policy note in this respect had been included.

It was noted that the anticipated surplus forecasted in December 2024 had been realised with an increase in funds of £332k. The income and expenditure statement showed a surplus of £184k as a result of an extra £1.4m from Welsh Government, and then after realising gains on investment property and movements in the pension fund, there was a total increase in reserves of £737k for the year. Attention was also drawn to the assumptions and judgements made in the preparation of the accounts.

Members thanked officers for all their hard work in the preparation of the accounts.

**Noted.**

#### **11. Annual Governance Statement**

The Head of Finance and Fundraising noted that the Annual Governance Statement provided an overview of the Authority's governance arrangements including a consideration of where governance processes and issues needed improving. The format of the document was largely unchanged from last year, however updates had been provided reflecting how the Authority had demonstrated its core principles of good governance over the year and providing a commentary on how governance improvement actions from 2024-25 had been implemented. Members were invited to comment on the draft document which would be published with the Annual Accounts later in the year.

Members welcomed the continued use of the more readable statement introduced in 2024 and agreed that the commentary on improvement actions was helpful and provided focus. It was noted that some comments had been received from Members prior to the meeting, and account would be taken of these.

**Noted.**

#### **12. Budget Performance for the First Quarter**

The Head of Finance and Fundraising reported that the introduction of a new finance system earlier in the year had been successful, however as a result it was not possible to provide any figures to Members. Nevertheless indications were that these were on budget and that cashflow was as expected.



**Noted.**

**13. Exclusion of the Public**

On the proposal of Councillor Clements, seconded by Dr Havard it was **RESOLVED** that the public be excluded from the meeting as exempt information, as defined in Paragraph 14 of Part 4 of Schedule 12A to the Local Government Act, would be disclosed.

[The meeting was adjourned between 11.20am and 11.30am]

**14. Risk Management Policy – Risk Register and Risk Management Statement**

The Chief Executive explained that following agreement of a revised version of the Risk Management documents by the Authority in June, an updated version of the Risk Register was presented. Since that meeting, some actions had been updated and other changes made, and these were outlined.

An update was also provided in respect of agreed actions from a previous internal audit on cyber security.

**Noted.**

**15. Delegation of any issues for consideration by the Continuous Improvement Group**

It was **resolved** that there were no issues of concern that the Committee wished to delegate to the Continuous Improvement Group for consideration.

The Minutes of this meeting were confirmed at the meeting of the Audit and Corporate Services Review Committee held on 12 November 2025 without amendment

