

SOUTH DOWNS NATIONAL PARK AUTHORITY

POLICY & RESOURCES COMMITTEE MEETING 20 FEBRUARY 2025

Held at the Memorial Hall, South Downs Centre, Midhurst at 10.30am

Present: Tim Burr, Peter Diplock, Chris Dowling, Theresa Fowler, Joan Grech, Melanie Hunt, Jerry Pett, Mark Potter, Steven Ridgeon and Stephen Whale.

Co-opted Members of the Committee: Arthur Sloman.

Independent Members of the Committee: Tom Fourcade and Catriona Aves.

Boardroom Apprentice: Sarah Thompson.

Other SDNPA Members: Vanessa Rowlands (Chair of the Authority).

SDNPA Officers: Laura Sercombe (Director of Landscape and Strategy), Janice Austin (Legal Officer), Beth Bowers (External Auditor), Amanda Craig (Internal Auditor), Richard Fryer (Senior Governance Officer), Nick Heasman (Countryside and Policy Manager - Central) Nigel Manvel (Chief Finance Officer), Claire Onslow (Commercial and Strategic Manager), Vicky Paterson (HR Manager), Anne Rehill (Performance and Project Manager), Richard Sandiford (Head of Governance and Monitoring Officer), Nicola Stoddart (HR Advisor), Victoria Turner (Head of Finance and Corporate Services) and Mark Winton (Chief Internal Auditor).

Also attended by: Mark Milling (Lancing College)

OPENING REMARKS

434. The Chair opened the meeting.
435. The Chair welcomed Sarah Thompson, Janice Austin and Mark Milling. She also extended her thanks to Nigel Manvell for his service to the Authority and wished him well in his retirement.
436. The Chair welcomed all those present and stated that:
 - The meeting was being webcast by the Authority and would be available for subsequent on-line viewing. Anyone entering the meeting was considered to have given consent to be filmed or recorded, and for the possible use of images and sound recordings for webcasting and/or training purpose.
 - SDNPA Members had a primary responsibility for ensuring that the Authority furthers the National Park Purposes and Duty. Members regarded themselves first and foremost as Members of the Authority and would act in the best interests of the National Park as a whole, rather than as representatives of their appointing body or any interest groups.

ITEM 1: APOLOGIES FOR ABSENCE

437. Apologies were received from Mark Fairweather, Morris Findley and Vicki Wells.
438. The Chair conveyed the committee's best wishes to Morris Findley for his recovery.

ITEM 2: DECLARATIONS OF INTEREST

439. There were declarations of interest from:
 - Stephen Whale declared both a personal and a pecuniary interest in Agenda Item 9 and would withdraw from the meeting for that item.

ITEM 3: MINUTES OF PREVIOUS POLICY AND RESOURCES COMMITTEE HELD ON 21 NOVEMBER 2025

440. The minutes of the Policy and Resources Committee meeting held on 27 June 2024 were approved as a correct record and signed by the Chair subject to the following amendments:

- Paragraph 385, bullet point 2, last sentence should read '*breached*' rather than '*breeched*'.
- Paragraph 384, bullet point 4, second sentence should read '*The SDNPA retained its powers in relation to TROs for BOATs and other unsealed highways, however, the Authority, at its meeting in October 2022, had chosen to work in partnership with HCC on the management of BOATs and not to exercise those powers itself.*'
- Paragraph 385, bullet point 10 first sentence should read '*HCC were not proposing to use a TRO to close the Splash Route.*' This would be followed by an additional sentence '*The SDNPA retained its own powers to make a TRO to do so should it choose to do so.*'
- Paragraph 385, bullet point 16 should read '*The Authority's understanding was*' rather than '*The current evidence available indicated.*'
- Paragraph 403, bullet point 2, should read '*programmes*' not '*programs*'.
- Paragraph 407, bullet point 2, addition of '*over expectations*' after 10 and 15%

ITEM 4: UPDATES ON PREVIOUS COMMITTEE DECISIONS

441. The Director of Landscape and Strategy reported that the Authority was continuing its discussions with Hampshire County Council (HCC) regarding the Splash Route, Mill Lane, Droxford. Additionally, conversations were ongoing with HCC, the Trail Riders Fellowship (TRF), and Green Lane Association to develop a code of conduct for the area. There had not yet been any outputs from the conversations with HCC. There was a meeting scheduled with the TRF on developing a film together.
442. The Authority had commissioned two reports to better understand the health of the River Meon from source to sea and would be working with the Wessex Rivers Trust to develop an evidence base on the health of the river and to inform future work. Action on river flow would follow once the evidence base had been assembled.

ITEM 5: URGENT MATTERS

443. There were none.

ITEM 6: PUBLIC PARTICIPATION

444. There were no members of the public who had requested to speak.

ITEM 7: NEED FOR PART II EXCLUSION OF PRESS AND PUBLIC

445. It was noted that there were two exempt appendices for this meeting, and Members would be asked at those items whether they wished to consider the exclusion of the public, including the press, from the meeting to discuss those appendices.

ITEM 8: CHAIR UPDATE

446. The Chair provided the following verbal updates:
- A funding application for the Ouse Valley Climate Action (OVCA) project, which had arisen at short notice, had been approved and funding was now in place for a legacy year to ensure the project leaves an important footprint behind.
 - Following the 'Belonging' workshop in November, a small group of Members had been working on a draft action plan to contribute to the Authority's plans for equity, diversity, and inclusion. This would be brought to the NPA for approval upon completion, and if any Members would like to input could they inform the Chair.
 - The Committee away day would be held on 22 April. If any Members would like a particular item on the agenda, could they let the Chair know.

ITEM 9: LANCING COLLEGE ESTATE WHOLE ESTATE PLAN

447. Stephen Whale left the meeting.

448. The Countryside and Policy Manager (Central Area) introduced report PR24/25-19 and reminded members of the report content.
449. Mark Milling of Lancing College addressed the committee.
450. The Chair clarified that the inclusion of a development proposal within a Whole Estate Plan (WEP) did not mean that the proposal would be approved if the WEP was endorsed.
451. The Committee commented:
- It was great to see how well Lancing College WEP fitted with the Partnership Management Plan, especially aim five, objective nine of the WEP.
 - It was incumbent on Members to make partnerships within the Park work and to work together with stakeholders to help them achieve your objectives and to see the estate as part of the wider landscape and part of the wider economic and environmental region.
 - Welcomed the contribution to the local economy.
 - There were many ways the curriculum could be used to support the five key objectives of the WEP, especially around enterprise. It would be good to see this WEP being used to enrich the curriculum.
 - Some scepticism was expressed at the clarity around targets, achievements, timescales, and changes within the whole estate plan. There was uncertainty as to what the prospects of achievement actually were in regard to delivering the Authority's purposes through this WEP.
 - The importance of thriving communities and businesses and the challenges of achieving net zero were raised, especially with heritage assets.
 - There may be a need for a flexible approach to supporting climate action and the challenges of adapting listed buildings in the face of the climate crisis.
 - What actions could be taken to overcome the challenge of inviting neighbours in and making the College seem less intimidating to those who may not share the Christian faith or don't have the income for education?
 - Could more be done to welcome the general public to see the cultural heritage of the College outside of term time?
 - How did the safeguarding obligations impact public access to the College and the footpaths on the grounds?
 - How did the College plan to manage the development pressures and political changes in the surrounding area. How did the College see the relationship between the school and SDNPA as threats and opportunities arose?
 - What were the Colleges plans around biodiversity and sustainable land management and how would these plans be developed over time?
 - Pleased to hear of the involvement of students in sustainability initiatives, could further clarification be provided on how students had engaged with sustainability initiatives?
 - How could the Authority support the local economic benefits of the College and help align with the Governments focus on growth? How could the College be supported to increase the number of employment opportunities and financial contribution to the local economy?
 - The College's renewable energy generation plans were admirable and ambitious. How could the Authority support these ambitions?
452. Members were advised:

- Lancing College could appear intimidating to those unfamiliar with it and the college was doing a lot with various community engagements such as carol services, visits from SEN schools, swimming lessons, and clubs to reduce barriers.
- It was noted that most of the time, children were on site, even during holidays, which impacted the ability to open up the College to the general public.
- It was explained that safeguarding was a key concern, and the college had a whole security culture to manage public access but that they sought to keep the College as open to the public as possible within those restrictions and would explore if more could be done to open up the footpaths.
- It was suggested that a closer working relationship between the Authority and the College could help manage development pressures so that projects were not considered in isolation but as a part of protecting the school to enable it to manage the landscape.
- It was advised that the College had been involved in various biodiversity initiatives, including tree planting and species-rich grassland management. The difficulties around central government moving targets was commented on.
- Examples of student engagement with sustainability initiatives included green group discussions, photographic competitions, the equestrian centre and the College Farm Project which some students visited as an alternative to engaging in sport.
- It was noted that the College's buildings were challenging to adapt, and there was a need for ground source heat pumps and solar panels to achieve renewable energy goals.

453. **RESOLVED:** The Committee endorsed the Lancing College Whole Estate Plan at Appendix I.

454. Stephen Whale returned to the meeting

ITEM 10: CORPORATE PLAN 2025-26

455. The Performance and Project Manager introduced report PR24/25-20 and reminded members of the report content.

456. The Committee commented:

- Could clarification be provided on whether school trips with children are measured under Higher Level Target (HLT)6? How was the Authority measuring activities with charities like MIND?
- Verification of the target for e-newsletter subscribers, was it 12,000 or 14,000?
- Inquiry on the best metric for measuring social media audiences, should it be follower count or engagement?
- Measuring growth in social media followers was not a great proxy and engagement was a more effective tool. There were a range of metrics that could be used to drill down into engagement.
- Could any measures be put in place to encourage the timely use of CIL funds by parish councils and local communities?
- Clarification on the income generation targets for CP3 and CP4, and whether the overall target was £3.75 million or £3.5 million.
- Interested in understanding how officers were interpreting the success or otherwise and what they've learned from trying to do things differently. Important to learn from experience to improve ongoing performance and learn what improvements we should carry forward.

- There were many people who could come to the Park but did not visit it. What was the offer of the National Park? Would like to see a strategy directed at the general public and bringing their support and engagement.
- Observed that the planning team's work was not well-represented in the Corporate Plan and suggested the inclusion of some planning performance measures in future iterations.

457. Members were advised:

- School visits were included in HLT6 and are also reported separately.
- The target for e-newsletter subscribers was 14,000.
- Social media audience measurement focused on follower count rather than engagement, but this could be reviewed.
- The suggestion to include a measure for encouraging the use of CIL funds would be considered for the next iteration of the Corporate Plan.
- The income generation target of £3.5 million includes £250,000 for core costs. The overall target had not decreased. The previous targets were very specific and the new targets are broader to capture everything, then breaking them down to list which measure delivered what.
- The importance of learning from pilots was acknowledged, and officers' interpretations of success would be considered.
- Strategies to attract the general public and improve digital engagement would be flagged for the partnership management plan.
- The inclusion of planning performance measures would be considered for future corporate plans.

458. An amendment to Recommendation 2 was agreed adding the words '*subject to consideration of the comments of the committee.*' to the end of the recommendation.

459. **RESOLVED:** The Committee:

1. Received the draft Corporate Plan 2025-26
2. Recommended the approval of the Corporate Plan 2025-26 to the National Park Authority (NPA) in March 2025 subject to consideration of the comments of the committee.

ITEM 11: TREASURY MANAGEMENT POLICY 2025/26

460. The Chief Finance Officer introduced report PR24/25-21 and reminded members of the report content.

461. The Committee commented:

- The chair clarified that the Authority had access to independent advice other than from Brighton and Hove City Council (BHCC).
- The benefits of investing in BHCC were clear and allowed ready access to funds.
- Pleased to see ethical investment clearly stated.
- Pleased to note that officers received regular training to keep up to date with treasury management. Members could also benefit from such training.
- Could clarification be provided on the Minimum Revenue Provision (MRP) statement as to whether it was expressing a form of depreciation?

- How would the Authority keep across governance structure at BHCC as the devolution situation develops?

462. Members were advised:

- Members could be provided with treasury management training.
- The MRP acts a form of depreciation, where you are borrowing to finance capital, to make sure that you are setting aside sufficient money to repay the debt.
- The Senior Leadership Team were monitoring devolution developments, and the risk and associated mitigations were recorded on the risk register.
- Services provided by BHCC were done so under contract which was the principal timeline driver. BHCC were a unitary authority, so whilst it may change shape through the devolution process it would not disappear.

463. **RESOLVED:** The Committee:

- I. Recommended that the National Park Authority (“NPA”) approved the Treasury Management Strategy 2025/26 as set out in Appendix I comprising the:
 - Treasury Management Policy Statement 2025/26;
 - Borrowing Strategy 2025/26;
 - Prudential and Treasury Indicators 2025/26 to 2027/28
 - Minimum Revenue Provision Policy Statement; and
 - Annual Investment Strategy 2025/26 including the benchmark risk factor of 0.05%

464. The meeting adjourned for a short comfort break at 12.10.

ITEM 12: DIVERSIFYING THE SDNPA WORKFORCE THROUGH THE RECRUITMENT PROCESS

465. The Human Resources Manager introduced report PR24/25-22 and reminded members of the report content.

466. The Chair noted that the environmental sector lagged behind the UK average, in terms of the percentage of the workforce from minoritised ethnic groups, with only 6% compared to the national average of 15%, in a population that contained 18% of people from minoritised ethnic groups.

467. The Committee commented:

- Welcomed the report, noting it was great to see the focus on removing barriers in the recruitment process. Would like to see these standards upheld over time and combined with methods to inspire people to enter the sector such as work placements, internships, and volunteering opportunities.
- The importance of combining high standards with methods to inspire young people to build a career in the environmental sector.
- The critical role of having a good pool of stock photography to engage diverse applicants through using imagery that reflected them.
- The effectiveness of anonymised applications in removing bias and the need to consider removing school and university information to avoid bias towards Russell Group educated candidates.
- The importance of regular and repeated unconscious-bias training.

- The value of monitoring care leavers and social mobility as part of EDI efforts. While social mobility can prove difficult to capture, consideration could be given to using metrics such as free school meals, parents' occupation at 14 and first person in your family to university to capture it at both application and recruitment stages.
- The Department for Education ran a successful internship program for care leavers that could serve as a good model for the Authority. Internships should never be unpaid as it precluded people from lower socioeconomic groups or disadvantaged socioeconomic groups from participating.
- The benefit of having diverse panels and external representatives in the recruitment process.
- The significance of including staff experiences in recruitment materials to create a connection with potential applicants.
- Supported the reintroduction of apprenticeships and incorporating learning from across the sector.
- The importance of linking recruitment efforts with the wider context of making the national park accessible to all and the need to ensure public transport information was included in recruitment packs to enable people without access to private transport to consider applying for roles.
- The importance of addressing neurodiversity and making necessary adjustments in the recruitment process. Should the provision of training for interview panels be considered to assist with interviewing neurodiverse characteristics?
- The opportunity for collaboration with other authorities and organisations to offer apprenticeships and work placements for care leavers and those Not in Education, Employment, or Training (NEET). Would be good to have a specific offer for those groups, not just a generic welcome.
- The Employer brand was important. Where did responsibility for that sit within the organisation?
- Would welcome hearing from the Comms team on Employer brand at a future meeting.

468. Members were advised:

- The HR team was working with the communications team to improve the vacancies page with inclusive imagery and videos.
- The reintroduction of apprenticeship schemes was seen as a key investment in the pipeline for a diverse workforce.
- The authority was open to making adjustments to the recruitment process for neurodiversity, and neurodiversity had been the subject of recent staff lunch and learns.
- The Authority was working with schools, colleges, and other authorities, building networks and looking to widen the recruitment net.
- The Authority was considering offering tangible opportunities like apprenticeships and work placements to attract diverse candidates.
- The Employer brand sat within the remit of the Comms team.

469. **RESOLVED:** The Committee:

1. Noted the challenges to the Authority diversifying its workforce; and,
2. Endorsed the Authority's commitment to diversifying its workforce and the actions set out in this report.

ITEM 13: Q3 SEVEN SISTERS COUNTRY PARK PERFORMANCE REPORT 2024/25

470. The Commercial and Strategic Manager introduced report PR24/25-23 and reminded members of the report content

471. The Committee commented:

- There was a reference to investment in fencing. Was the Authority sticking with the no-fence outlook or reverting to traditional fencing arrangements?
- The 'Meet the Maker' event last year was great fun and informative. There was a noticeable improvement in the visitor experience from previous visits.
- Credit was given to Claire and the team for their efforts in improving Seven Sisters Country Park (SSCP) over the last 18 months.
- Thanks were expressed for hosting a visit in January. Praised the achievements at SSCP over the last year including the sewage treatment plant, dew pond, and various development opportunities.
- When did the sewage treatment works finish, and what effect did it have on car parking charges?
- The free activities provided were appreciated, especially for families during half-term.
- The 'Take the Lead' education campaign for visitors with dogs was praised for its effectiveness.
- Would cones be put back in place to minimise verge parking in the area? Would more cones be required? The local community would be happy to assist with cone placement.
- Was there any communication about toad migration season to prevent them from being squashed on the road?
- Could future reports also include some Profit and Loss (P&L) to understand the financial performance of SSCP.
- What does the average combined occupancy rate of Cuckmere Cottages mean in terms of value to the Authority?
- Two regular visitor experience volunteers were engaged in weekly litter picking. Why was this volunteer role particularly successful, and could it be scaled up across the entire National Park?
- Could the Authority do more advertising about litter picking and its impact on wildlife?
- Could the Authority combine litter picking with a litter survey to add value and education?
- Was the Authority working with I066 and the newly formed East Sussex, Brighton & Hove and West Sussex Local Visitor Economy Partnership (LVEP) and Experience Sussex to help spread the word about Seven Sisters?

472. Members were advised:

- Perimeter fencing was necessary for safety, and about 4,000 meters of fencing had been replaced. The no-fence collars were previously used by cows, but the new grazer was reluctant to use them due to the cows' age but it was hoped that it would be re-introduced for the calves. The ponies and sheep never wore collars.
- The two regular visitor experience volunteers enjoyed litter picking and felt a sense of purpose and belonging. There was still work to be done in getting volunteers to engage with the visitor experience side. SSCP attracted an audience that was distinct from the rest of the Park due to its accessibility.

- The sewage treatment works finished in October, and car parking income held up well despite the impact on capacity.
- There were still visitors who arrived without having their dogs on leads so a refreshed communication would be put in place to tie in with the ground nesting bird season.
- Cones on verges would return for peak season after consultation with East Sussex County Council. More cones would be required as half had been lost.
- Communication about toad migration season could be done if the relevant information could be shared with the Comms team.
- The contract for Cuckmere Cottages has a fixed fee element as well as a percentage of turnover. The occupancy rate is good for the current position but it is expected that it would be higher this time next year.
- The Authority was part of LVEP. There was a need to manage Comms as SSCP was already at capacity during the peak season. Targeted off-peak campaigns will be explored in the future.
- The team are not currently looking to consider new initiatives as there are capacity issues.

473. **RESOLVED:** The Committee received and considered the Q3 Seven Sisters Country Park performance report 2024/25.

474. The meeting adjourned for a lunch break at 13.04.

475. The meeting restarted at 13.45.

ITEM 14: CORPORATE RISK REGISTER

476. The Head of Governance and Monitoring Officer introduced report PR24/25-24 and reminded members of the report content.

477. The Committee commented:

- The importance of keeping an eye on strategic risks was highlighted.
- Devolution and local government reorganisation presented both risks and opportunities.
- Changes to the board membership were anticipated due to local government reorganisation and efforts were being made to raise the profile of National Park authorities with government officials.
- Observations were made regarding staffing and the work of the Human Resources team in monitoring pay structure, terms and conditions and promoting inclusivity for all employees, not just new recruits.
- How was the senior leadership team engaging with stakeholders on devolution?
- Should devolution in England and local government reorganisation considered a risk as it was now occurring? Was it best maintained under a single risk heading or should it be broken out into specific risks at the next iteration?
- Could an update be provided on the recruitment of the new director of growth and corporate strategy?
- The internal audit gave a positive judgment on health and safety arrangements. In the light of that, was the probability in the risk matrix correct for Risk 3.1?
- Should the wording of the mitigation for external-facing projects for Risk 7.1 be changed to reflect the development of the South Downs Partnership into the larger Partnership Management Plan (PMP) steering group?

- It was important that the SDNPA maintained a profile to ensure it was included in the devolution discussions of other authorities.
- Ideally the SDNPA should be a member of the new Strategic Authority with voting rights if that was possible
- Could the SDNPA serve as a representative for other Protected Landscapes on the new Strategic Authorities in the same way that it did on the Transport for South East board?

478. Members were advised:

- Tim Slaney was leading engagement for the senior leadership team (SLT) on devolution. All members of the team were actively assessing current contacts and liaising with stakeholders in a fast-moving landscape and were cognisant of the pressures and capacity issues faced by stakeholders.
- The recruitment of the new director of growth and corporate strategy was underway, with the advert out and the recruitment panel being developed.
- The South Downs Partnership continued to exist and performed a different role to the PMP steering group. It would be correct to add the PMP steering group to the list of mitigations for Risk 7.1
- The SLT were ensuring the profile of the SDNPA was visible through regular meetings with the leadership teams of other local authorities.

479. As the Committee wished to discuss matters contained in Appendix 3, the Monitoring Officer asked Members to consider whether, in respect of Appendix 3 of Agenda Item 14, the public, including the press, should be excluded from the meeting on the basis that the appendix contained information which was proposed to be considered exempt since it was related to the financial or business affairs of the Authority and that in all the circumstances of the case, the public interest in maintaining the exempt information outweighed the public interest in disclosing the information. It was proposed on the basis that whilst there is a public interest in the transparency of Authority proceedings and corporate risks it was felt that on balance this was outweighed by the requirement of the National Park Authority to be able to consider matters in relation to its business and fully consider the implications of its actions or proposed actions particularly in relation to decisions which may have implications on the effective day-to-day running of the Authority without the disclosure of information that could adversely impact the day-to-day running of the Authority and its ability to deliver its services.

480. **RESOLVED:** The meeting would be moved into private session to consider Appendix 3 of Agenda Item 14 and that the public, including the press, would be excluded from the meeting at that point.

481. The meeting was closed to the public, including the press and moved into private session at 13:59pm.

482. The meeting returned to public session at 2.14pm

483. **RESOLVED:** The Committee received and considered the Corporate Risk Register as at February 2025.

ITEM 15: BUDGET MONITORING REPORT 2024/25: MONTH 9

484. The Chief Finance Officer introduced report PR24/25-26 and reminded members of the report content.

485. The Committee commented:

- Was the reference to appendix 2A in recommendation 3 meant to refer to page 218 of the report?

- Could an explanation be provided as to why the Seven Sisters Country Park costs were still uncertain at year-end?
- Was there a discrepancy between the capital budget variance on page 207 and appendix 2 capital forecast on page 217?
- Would the budget for items in red on appendix 2 be carried forward to the 2025-26 budget?
- Was the reprofiled amount for the new barn cottage improvement works considered high for refurbishment?
- Appreciation was expressed for the management of treasury investments.

486. Members were advised:

- The reference to appendix 2A in recommendation 3 was confirmed to be for page 218.
- The uncertainty regarding Seven Sisters Country Park costs at year end was due to resolving the billing between SSCP and the SDNPA, recovery of income and the potential for bad debt.
- The figure on page 207 was a variance-to-date figure, while appendix 2 was an outturn forecast.
- Items in red on appendix 2 were to be carried forward to the next financial year unless declared as underspend.
- The cost for the new barn cottage improvement works was due to substantial structural repairs needed to ensure safety, not just a refurbishment.

487. **RESOLVED:** The Committee:

1. Noted the 2024/25 Revenue Forecast position as at month 9 of a net (£159,000) below budget variance.
2. Noted the 2024/25 Capital spend and commitments as at month 9 indicating a zero budget variance.
3. Recommended that the National Park Authority (the “NPA”) approve the capital variations as set out in Appendix 2a.
4. Noted the Reserves position as at month 9, as set out at Appendix 3.
5. Noted the Treasury Management overview and position as at month 9, as set out at Appendices 4 & 5.

ITEM 16: AUDITED STATEMENT OF ACCOUNTS 2023/24 AND LETTER OF REPRESENTATION

488. The Chief Finance Officer introduced report PR24/25-26 and reminded members of the report content.

489. **RESOLVED:** The Committee:

1. Noted the Commentary on the Statement of Accounts 2023/24 set out in Appendix 1.
2. Approved the Statement of Accounts 2023/24 as set out in Appendix 2 for publication.
3. Authorised the Chief Finance Officer to make any final amendments to the accounts required, providing that the amendments have no impact on the financial position (outturn) of the Authority.
4. Authorised the Chief Finance Officer to sign the formal Letter of Representation as set out in Appendix 3 on the conclusion of all audit queries.

5. Approved the amended Annual Governance Statement at Appendix 4

ITEM 17: EXTERNAL AUDIT FINDINGS AND OPINION

490. The External Auditor introduced report PR24/25-27 and reminded members of the report content.
491. The Committee commented:
 - Were the adjustments identified historical or were they due to new accounting legislation?
 - What was meant by 'group structure' in the action plan on page 369?
 - Would the updated anti-fraud and corruption policy and code of conduct come to the Policy and Resources Committee once reviewed?
 - Would the auditor's annual report be issued by November this coming year?
 - Would the new reporting deadlines place pressure on finance teams to get year-end closure?
492. Members were advised:
 - Some adjustments were historical, requiring adjustments to previous period accounts, but most were presentational and did not impact the revenue budget.
 - The recommendation about the group structure referred to the company and charity structure and was to ensure proper consolidation in financial statements.
 - The officer code of conduct was under review, and discussions were ongoing with BHCC about updating the anti-fraud and corruption policy. Officers would confirm where responsibility sat for approving those policies.
 - It was anticipated that the auditor's annual report would be issued by November, with the audit findings report potentially concluding in December.
 - The finance team was already producing accounts by May, so the new deadlines would primarily impact the audit system.
493. **RESOLVED:** The Committee received and considered the findings as set out in The Audit Findings for South Downs National Park Authority, Year ended 31 March 2024 at Appendix I.
494. Peter Diplock left the meeting

ITEM 18: VALUE FOR MONEY – AUDITORS ANNUAL REPORT 2023/24

495. The External Auditor introduced report PR24/25-28 and reminded members of the report content.
496. The Committee commented:
 - The elevated risk environment was acknowledged, with a need for a more sophisticated understanding of risk scenarios and their interrelations.
 - What were the benefits or difficulties of mapping corporate risks to strategic objectives? Would it be too complex and of little actual use?
 - It was suggested that commentary in the risk register could cite corporate plan objectives without requiring a mapping exercise.
497. Members were advised:

- The recommendation to map corporate risks onto strategic objectives was an improvement recommendation, and if the Authority determined that it would not add value to the organisation then the auditors would not suggest it again.
- Officers would look to map the relationship between corporate plan priorities and specific risks in future iterations of the risk register. Consideration would be given to amending the commentary to reflect the impact on the Authority's performance against its corporate priorities.

498. **RESOLVED:** The Committee received and considered the Value for Money – Auditor's Annual Report 2023/24.

ITEM 19: UPDATE ON INTERNAL AUDIT PROGRESS AND IMPLEMENTATION OF ACTIONS

499. The Internal Auditor introduced report PR24/25-29 and reminded members of the report content.

500. The Committee commented:

- The internal auditor had confirmed to the Chair that whilst volunteers were unpaid, all of the other systems surrounding the Authority's volunteer staff were equally as robust as those for permanent staff.
- Could an update be provided on the progress of the financial management of project budgets?
- Could a clarification be provided on the numbering in the Action Summary in Appendix 3 to clarify which items are high and which are medium.
- Was there a significant value to the unclaimed VAT on travel expense claims?

501. Members were advised:

- A pro forma had been designed for complex multi-year projects and was being reviewed by Brighton and Hove City Council.
- Item 4.5 in Appendix 2 Health and Safety Audit was classified as a medium risk and was reported in Appendix 3. Items 4.8 and 4.9 were low risk and so were not listed in Appendix 3.
- The Authority did not claim back VAT on mileage for private cars used for business due to the complexity and low value. Whilst mileage claims were not supported by VAT receipts, as VAT was not being reclaimed, no receipts were necessary.

502. **RESOLVED:** The Committee noted progress against the Internal Audit Strategy and Annual Plan (2024/25).

ITEM 20: INTERNAL AUDIT STRATEGY, ANNUAL AUDIT PLAN AND CHARTER

503. The Internal Auditor introduced report PR24/25-30 and reminded members of the report content.

504. The Committee commented:

- The addition of Organisational Resilience to Annex A, following the last risk register workshop, was noted.

505. **RESOLVED:** The Committee approved the Internal Audit Strategy, Annual Audit Plan and Charter for 2025/26.

506. The Chair closed the meeting at 4.09pm.

CHAIR