



Lake District National Park

Authority: 25 March 2026

Agenda Item: 11c

Governance Committee

MINUTES of a meeting of the Governance Committee held at the National Park Office, Wayfaring House, Murley Moss Business Park, Kendal at 10.00 am on 24 September 2025.

Present

Ms J A Drake (Chair)
Mr M Kidd

Mr R G Minshaw
3 vacancies

Also in Attendance

Mr T Taj, Audit Manager, TIAA (virtual)
Mr B Hall, Grant Thornton UK LLP
Ms L Luddington, Grant Thornton UK LLP (virtual)
Ms R Machokolo, Grant Thornton UK LLP (virtual)

Apologies

Mrs S Stolberg
Mr D Tweddle
Ms J Butterfield, TIAA

Mr W Clark
Mr A Southorn

36/25 Apologies

Apologies were received from Mrs S Stolberg, Mr W Clark and Independent Persons, Mr A Southorn and Mr D Tweddle and Ms J Butterfield, TIAA.

37/25 Minutes

Decided: that the Minutes of the meeting held on 30 July 2025 be confirmed and signed by the Chair.

38/25 Chair's Announcements

The Chair announced to the Committee and members of the public that the meeting was being livestreamed and that a digital recording of the meeting would be made.

39/25 Declarations of Interest

There were no declarations of a registrable interest or disclosable pecuniary interest relating to any of the business of the Committee.

40/25 Questions

There were no questions relating to the business of the Committee.

41/25 Public Participation

There were no questions, petitions or deputations of a general nature relating to the business of the Committee.

42/25 Statement of Accounts 24/25

The Head of Resources presented the report of the external audit work in relation to the 2024/25 statement of accounts from our auditors, Grant Thornton and the 2024/25 statement of accounts for authorisation.

Some delegations were proposed to allow for efficient administration, given that the audit was still ongoing at the time of writing.

The External Auditor provided an overview of the two reports being presented: the Audit Findings Report and the Auditor's Annual Report, including the Value for Money (VFM) opinion. The External Auditor expressed appreciation to the team for their cooperation throughout the audit process.

The External Auditor then presented highlights from the Audit Findings Report, drawing Members' attention to key areas as set out in the report.

The audit was substantially complete, with the only outstanding item being assurance on the pension fund.

Members asked questions regarding the nature of the misstatements. The External Auditor clarified that these were related to asset depreciation and timing issues in data provision. It was confirmed these were not material and had been appropriately adjusted.

The Auditor's Annual Report was presented, noting it was currently labelled as interim due to the pending finalisation of the financial accounts. It was explained that the report assessed the Authority's arrangements under three criteria set by the National Audit Office: financial sustainability; governance; and improving economy, efficiency and effectiveness.

A new improvement recommendation was raised concerning the variance between the Q3 forecast and final outturn, particularly in relation to staff recharges to grants. Management had accepted this recommendation and provided a response.

Members discussed the challenges of financial forecasting, acknowledging that while some variances are inevitable, improvements could be made in tracking and

reporting throughout the year. Officers provided context around specific variances and outlined steps being taken to improve forecasting accuracy.

The Chair thanked the Head of Resources and his team along with the two auditors from Grant Thornton UK LLP.

Decided:

- a. Members noted the Audit Findings Report at Annex 1 including the proposed Letter of Representation;
- b. Members noted the Auditors Annual Report at Annex 2, including the value for money opinion;
- c. Subject to assurance from the auditors, Members authorised the Chair of Governance Committee to sign the statement of accounts presented at Annex 3 and the Letter of Representation, on behalf of the Authority; and
- d. If final elements of audit work are delayed or result in further amendment to the statements or letter of representation, Members delegated authority to the Chair of Governance Committee to sign these on behalf of the Authority, in consultation with the S151 Officer, where there is no further material amendment to usable reserves.

The Committee passed the following Resolution:

Under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for the following items. This was because exempt information, as defined in Schedule 12A of the Act, may be disclosed during discussions.

Part 2

43/25 Internal audit update

The Internal Auditor, TIAA presented the report that provided an update on progress delivering the 2025/26 internal audit plan. The Head of Resources also provided an update on the implementation of recommendations outstanding from internal audit reports previously issued. In relation to existing recommendations:

- A recommendation presented by both Internal and External Auditors regarding version control of the Authority Handbook was now complete.
- In response to Member questions, the Authority Solicitor explained the reasons for delayed progress on the GDPR recommendation. It was highlighted that the Authority remains legally compliant even though current practice had not yet been fully adopted.
- The Head of Resources informed Members that the Property Asset Management Strategy was currently being reviewed.

TIAA presented a new assurance report on Performance Management. It was highlighted that overall, there was substantial assurance, and no recommendations had been made.

Decided:

- a. Members noted the IA Progress report on implementation of the 2025/26 IA plan (Annex 1);
- b. Members noted the new assurance reports issued since the last meeting (Annex 2 – Performance Management);
- c. Members noted the current progress in implementing recommendations (Annex 3 and 4); and
- d. Members noted the progress in implementing the Annual Governance Statement action plan (Annex 5)

The Chair thanked everyone for attending and for the information provided.

(The meeting finished at 10:40)