

**NEW FOREST NATIONAL PARK AUTHORITY
MINUTES OF THE RESOURCES, AUDIT AND PERFORMANCE COMMITTEE HELD ON
MONDAY 3 NOVEMBER 2025 AT 10:00 HOURS IN THE COUNCIL CHAMBER,
LYMINGTON TOWN HALL, AVENUE ROAD, LYMINGTON**

Present:

Members:

Gordon Bailey
David Harrison
Victoria Mander
Keith Mans
Derek Tipp
Malcolm Wade (Deputy Chair – in the Chair)

Officers:

Alison Barnes	Chief Executive
Paul Walton	Head of Environment and Rural Economy
Nigel Stone	Head of Resources (CFO)
David Illsley	Interim Head of Planning & Place
Gareth Hale	Solicitor and Monitoring Officer
Jim Mitchell	Access and Learning Manager
Hilary Makin	Communications Manager
Vicki Gibbon	Member Services Administrator
Frances Connolly	Executive Assistant

Antony Harvey	Deputy Head of the Southern Internal Audit Partnership and Chief Internal Auditor to the Authority.
Jade Lakeland	Audit Manager, Southern Internal Audit Partnership

1. Apologies for absence

1.1 Apologies for absence were received from Ann Sevier, Mary Davies, Brice Stratford, Adarsh Parekh and Joe Reilly.

2. Declarations of Interest

2.1 None.

3. Chair's announcements

3.1 None.

4. Minutes

4.1 The Chair reviewed the draft minutes of the previous meeting. A question was raised regarding the Local Plan Review, noting that the New Forest District Council (NFDC) had paused its review. Clarification was sought as to whether this would have any impact on the New Forest National Park Authority's (NFNPA) Local Plan Review.

4.2 David Illsley informed the Committee that, despite NFDC pausing its Local Plan process, the Authority would proceed with its review as planned. The review was

scheduled to begin this week and continue through to December. The only real implication was that there were pieces of joint evidence base that both planning authorities had commissioned in terms of efficiencies. NFDC had not asked the Authority to delay their review.

- 4.3 NFDC had provided assurance that their pause was temporary and related specifically to consultation activities. These were expected to resume in the new year.
- 4.4 The minutes of the meeting held on 8 September 2025 were agreed as a true and accurate record.

Resolved, that the minutes of the meeting held on 8 September 2025 be confirmed as a correct record.

Voting: Unanimous

5. Public Question Time

- 5.1 None.

6. Internal Audit – External Quality Assessment (RAPC 572-25)

- 6.1 This report provided an overview of the alternative options which had been commissioned by an external assessor to undertake the independent assessment of the Southern Internal Audit Partnership against the Global Internal Audit Standards in the UK Public Sector.
- 6.2 Antony Harvey said there had always been a requirement for an external assessment, but this was the first time they had been assessed against the new standards that had come into effect from the 1 April of this year.
- 6.3 Antony Harvey informed the Committee that there were two options for meeting the requirement of an external assessment. These were either a full-scope external quality assessment or a self-assessment with independent validation. The details of these assessments were outlined in section 2.6 of the report.
- 6.4 The option that was found to provide the best value, was the most appropriate and independent, was to opt for the self-assessment with independent validation; where Southern Internal Audit Partnership performed the complex work and would complete their own self-assessment which was required annually. Evidence would be submitted to the assessor, and they would independently validate all the information. The benefits of that option were outlined in section 2.8 of the report.
- 6.5 Due to the timing of the Committee there had not been a chance to inform all Members of the option that had been chosen, and the assessment was now underway, but Antony Harvey said that he would report the outcome of the assessment at the next available meeting once they had the final report.

Members noted the report.

7. Internal Audit – Strategy 2025-28 (RAPC 573-25)

7.1 The purpose of this report was to present the Committee with the Internal Audit Strategy for 2025-28. Antony Harvey explained that while the Southern Internal Audit Partnership had always had a strategy, there had previously been no requirement to report it directly to constituent bodies. He said it was not practical for them to maintain more than 30 separate, and potentially conflicting, internal audit strategies tailored to each of their partners; therefore, the Partnership had undertaken a consultation process with all partners to identify preferred options for the three objectives to take forward over the next three years.

7.2 The strategy would be reviewed periodically with regular updates to the Committee on progress and delivery objectives.

Members noted the report.

8. Internal Audit – Updated Charter 2025/26 (RAPC 574-25)

8.1 The Internal Audit Charter for 2025/26 was originally approved by Resources, Audit and Performance Committee (RAPC) on 3 March 2025. The roles and responsibilities of the Senior Management Team and RAPC had been reviewed and updated. Antony Harvey brought the revised version to the Committee, noting the changes were minimal.

Resolved that, Members approve the revisions to the Internal Audit Charter 2025/26

Voting: Unanimous

9. Internal Audit – Progress Report 2025/26 (RAPC 575-25)

9.1 This report provided an update as of mid-October, with limited progress to note at this stage. The audit of procurement and contract management was currently at the fieldwork stage, and findings would be reported to the Committee at the next meeting, subject to completion. There were no concerns regarding auditor independence, impairments, or resource limitations requiring disclosure.

9.2 While the Southern Internal Audit Partnership previously had resourcing challenges, Antony Harvey confirmed that the audit team was now fully staffed at both audit and senior audit levels. They were currently recruiting for an Audit Manager, but it would have no direct impact to the Authority, and he was not concerned about not completing the work that had been agreed for the Authority. The report also provided an update on where the management team had arrived at after implementing the actions that had arisen out of the previous audit reviews.

Members then noted the report.

10. Half Year Progress Report 2025/26 (RAPC 576-25)

10.1 Members reviewed the Half-Year Progress Report for the 2025/26 Work Programme. Nigel Stone guided the discussion, providing a detailed, page-by-page overview of each section. During the review, Members gave particular attention to the following points:

- Members acknowledged the conclusion of the Species Survival Fund and highlighted the significant contributions made by the team. The dedication and effort of staff throughout the programme were commended, and it was agreed that their achievements should be appropriately recognised and celebrated.
- Members noted that on page 9 of the report, under Draft Outcome 2 – “Assist communities and local organisations to shape cultural heritage projects and services that provide heritage, celebrate local identity and enhance sense of place” – the RAG status was marked as amber. This was due to one of several actions or priorities not progressing as expected. Members agreed that future reports should include more detailed information, with colour-coded indicators to clearly identify which specific action or priority was underperforming.
- Members enquired about the lack of progress on the land use change database for the National Park. David Illsley explained that whilst he was scheduled to meet with colleagues to explore ways to advance the project, limited resources may result in further delays. He noted that this issue would be raised at the upcoming Partnership Plan Leaders Panel meeting.

Members then noted the report.

11. Half Year Budgetary Control Report 2025/26 (RAPC 577-25)

11.1 Nigel Stone introduced the report which provided a summary of the financial performance up to the end of September 2025, the first six months of the 2025/26 financial year.

11.2 The first page of the report provided an overview of the Authority's position at the mid-year point. It was noted that figures were broadly in line with expectations, around 50%, particularly when excluding more variable items. In Section 4 of the report, Nigel Stone informed members that there were no significant issues to report. He confirmed that the Authority's budget remained on track to be balanced and advised that a further review would be undertaken at the end of Quarter 3, with an update to be provided at the February 2026 meeting.

11.3 He highlighted the Treasury Management Position as it gave an extensive half-year update. The half-year position projected that the Authority would receive around £140,000 from interest on investments and holdings this financial year which matched the original budget projection.

11.4 Nigel Stone drew members attention to section 9 of the report because the Species Survival Fund work was coming to an end in December 2025, and the scheme would finish in March 2026. A paper specifically on that, would be brought to the next meeting in February next year.

11.5 Although Defra had received its own future financial projections in July, the Authority remained engaged with Defra to seek further clarity regarding its own future funding arrangements. Nigel Stone said that recent discussions with Defra had been challenging; however, he believed that the Authority's views were being acknowledged. He assured members that he would provide a further update at the February meeting and expressed confidence that there were no concerns regarding the 2025/26 financial year.

Resolved, that the current income and expenditure position, including the potential savings and pressures identified be noted.

Voting: Unanimous.

12. Corporate Sustainability Plan – Oral Update

12.1 Nigel Stone provided an oral update, noting that a comprehensive report on the Corporate Sustainability Plan would be presented at the next meeting. He outlined key developments, including ongoing collaboration with Defra and the Carbon Trust to ensure consistent data reporting across all partner organisations. He clarified that achieving Net Zero would always involve offsetting some carbon emissions rather than eliminating them entirely. Additionally, he highlighted the Authority's continued support for a broad range of wider carbon reducing initiatives, such as the Sustainable Communities Fund and the New Forest Marque.

13. Corporate Risk Register (RAPC 579-25)

13.1 Nigel Stone introduced the report, advising that the Corporate Risk Register had been reviewed and updated, as detailed in Annex 1 of the report in italics. He noted that an additional risk had been included at the end of the document to reflect the upcoming requirement for a reviewed / new Partnership Plan, which is due in 18 months.

Members then noted the report.

14. Pensions Discretions Policy (RAPC 580-25)

14.1 Nigel Stone advised that, as a member of the Hampshire Pension Fund (HPF), the Authority was required to periodically review its employment discretions under the scheme and confirm its preferences to HPF. He noted that it is now recommended this review be undertaken at least every three years.

14.2 Mr Stone explained that a comprehensive review had been carried out by himself as the Chief Financial Officer, with the resulting recommendations set out in the report. These included responses to all mandatory discretions, while optional discretions were not addressed for the reasons given.

14.3 He then presented each discretion in turn and invited Members to endorse the recommendation as detailed below.

Resolved, that members approve the pension discretions as set out in the report.

Voting: Unanimous.

15. Any other items that the Chair decides are urgent

None.

The meeting closed at 11:55 hours.

Signed **Date.....**
(Chair)