

# National Park Authority

## Audit & Risk Committee Meeting

Agenda Item 12



### Register of Interests Review

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#### *Paper for noting*

#### 1. Purpose

The purpose of this paper is to advise members of the outcome of a review of senior staff and Board members register of interests completed as part of the Annual Accounts preparation process. Any material payment or transaction with a third party organisation requires separate disclosure as a 'related party transaction' in the Annual Accounts.

This review relates only to organisations where several factors are combined:

- 1.1 A Board member or a senior staff member has declared an interest in the organisation (either personally or through a close member of their family);
- 1.2 Control and influence:
  - 1.2.1 The organisation identified is controlled or jointly controlled by the person identified above OR
  - 1.2.2 The person identified has significant influence over the organisation or is a member of the key management personnel OR
  - 1.2.3 The entity provides key management personnel services to the Authority;
- 1.3 There has been a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

#### 2. Recommendation

Members are asked to note this report.

#### 3. Contribution to Our 5 Year Plan

This process is part of good governance which supports achievement of Our 5 Year Plan by ensuring that we maintain high ethical standards.

#### 4. Outcome of the review process

- 4.1 Officers reviewed the Register of Interests of the Executive Team and Board Members and cross-referenced these to the financial records of the Authority to establish any interests where a financial payment has been made to a third party organisation by the Authority.

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- 4.2 The Convenor, James Stuart, is the Managing Director of Entrepreneurial Scotland. During 2017/18, the Authority paid Entrepreneurial Scotland £1,957.50. The Executive team became members of Entrepreneurial Scotland at a cost of £1,249.50 and £708 for conference attendance. There were no other related party transactions between the Authority and the Executive Team or Board Members or during the year. Disclosure in this way in the Annual Accounts as a related party transaction evidences openness ensures transparency of interest.

**Author:** Eilidh McKerry, Management Accountant

**Executive Sponsor:** Jaki Carnegie, Director Corporate Services