

National Park Authority Board Meeting

Agenda Item 7

Terms of Reference - Audit & Risk Committee



Paper for decision

1. Introduction

- 1.1 The Scottish Government published a revised [Audit and Assurance Committee Handbook](#) (the Handbook) in April 2018 and one of the key changes required was to update the Audit & Risk Committee Terms of Reference to reflect the latest guidance. Updated Terms of Reference were presented to the 5th March 2019 Audit & Risk Committee and were approved by the committee.

2. Recommendation

- 2.1 In accordance with section 69 of the Board's Standing Orders, the Board shall decide the remit of its Committees. The Board are now therefore asked to consider and approve the revised Terms of Reference for the Audit & Risk Committee, attached as Appendix 1.

3. Contribution to National Park Partnership Plan and Our 5-year Plan

- 3.1 Proactively ensuring up to date and fit for purpose Terms of Reference delivers the good governance that underpins all outcomes and priorities of the National Park Partnership Plan 2018-23.

4. Background

- 4.1 The Audit & Risk Committee Terms of Reference have been updated to reflect the latest guidance in the Handbook and the key changes were to include reference to the "three lines of assurance" integrated assurance framework and the timing of the Audit & Risk Committee Annual Report to the Board.
- 4.2 The guidance in the Handbook is that the Audit & Risk Committee Annual Report to the Board is timed to support the finalisation of the accounts and governance statement. At present this is prepared for review at the September Audit & Risk Committee and reported to the December Board meeting which is after the accounts and governance statement have been finalised.
- 4.3 The Audit & Risk Committee requested that the form of reporting to Board will consist of the committee reporting 'to the Board and Accountable Officer after each meeting via a verbal update at the Board meeting followed by circulation of the draft minute'.

National Park Authority Board Meeting

Agenda Item 7

Terms of Reference - Audit & Risk Committee

5. Conclusion

- 5.1 In accordance with the principles of good governance the Audit & Risk Committee Terms of Reference have been updated in accordance with the Scottish Government's revised Handbook and are presented to the Board for adoption by committee.

Appendix 1 – Revised Audit & Risk Committee Terms of Reference

Author: Sharon McIntyre, Committee Officer

Executive Sponsor: Gordon Watson, CEO

Board Sponsor: Ronnie Erskine