National Park Authority
Audit & Risk Committee

Agenda Item 11

Draft Governance Statement for inclusion in 2019/20 Annual Accounts

Paper for approval

1. Purpose
   1.1 To present the proposed Governance Statement on internal control which is required as part of the Annual Accounts statements. This is attached at Appendix 1.
   1.2 Much of the document is prescribed by the Scottish Public Finance Manual and organisations are required to outline how they have addressed the requirements.

2. Recommendation
   2.1 Members are requested to confirm the appropriateness of assertions made in the draft Governance Statement on internal control prior to its inclusion in the draft accounts for 2019/20 and subsequent signature by the Chief Executive. Please note that the final wording may change slightly as part of the accounts finalisation process and sections included in [square brackets] will be updated after the year end date.

3. Changes from 2018/19 Governance Statement

The changes in the 2019/20 Governance Statement are as follows:
- Update to reflect the number of Committee meetings;
- The outcomes from the Board and its Committees;
- Inclusion of procurement for internal audit services;
- The areas of internal audit review;
- Update on the Corporate Risk Register review process;
- Update on the risk policy and assurance framework; and
- Update to the data security section to reflect the work carried out during the year with regards to IT and GDPR.

The following items were included in the 2018/19 Governance Statement but have not been included in 2019/20;
- Changes in the committee structure following the governance review in 2017/18
- Changes in Board members following the Scottish Ministerial appointments and local elections in 2018
- Report of an alleged misuse of grant funds

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