



Draft Governance Statement

Agenda Item 9

National Park Authority Audit and Risk Committee

Tuesday 22nd June 2021

Paper for approval

Contents

1.	Purpose.....	1
2.	Recommendation	1
3.	Changes from 2019/20 Governance Statement	1
4.	Appendices	2

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 approval of the Annual Accounts for 2020/21 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 these are completed.

3. Changes from 2019/20 Governance Statement

- 3.1. The main changes in the 2019/20 Governance Statement are as follows:
 - Details of new Futures Group remit and dissolution of Delivery Group
 - Update to reflect the number of Committee meetings;
 - The outcomes from the Board and its Committees;
 - Independent follow up of implementation of recommendations by Internal Audit
 - The areas of internal audit review;

- Confirmation of extension of appointment of Grant Thornton LLP as External Auditors
- Inclusion of update and review of Fraud Risk Register and Fraud Assessment
- Update of temporary COVID-19 governance arrangements
- Update on the Corporate Risk Register, including COVID-19 Risk Register, Project Risk Register and update on risk policy
- Update to the data security section to reflect the work carried out during the year with regards to IT information security and GDPR

4. Appendices

Appendix 1 – Governance Statement

Author: Eilidh McKerry, Finance Manager

Executive Sponsor: Pete Wightman, Director of Corporate Services