



Draft Governance Statement

Agenda Item 10

National Park Authority Audit and Risk Committee

Tuesday 6th June 2023

Paper for approval

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1. Purpose

1.1. To present the proposed Governance Statement on internal control which is required as part of the Annual Accounts statements under the Government Financial Reporting Manual. 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 2022/23 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 2021/22 Governance Statement

3.1. The main changes in the 2021/22 Governance Statement are as follows:

- Update to reflect the number of Committee meetings;
- The outcomes from the Board and its Committees;
- The areas of internal audit review;

- Confirmation of appointment of Mazars as External Auditors for 2022/23 to 2026/27
- Removal of references to temporary COVID-19 governance arrangements
- Update on the Corporate Risk Register and Risk Management Framework
- 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

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