

# Draft Governance Statement 24/25

## Agenda Item 10

### National Park Authority Audit and Risk Committee

Tuesday 3<sup>rd</sup> June 2025

Paper for approval

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## Contents

1.	Purpose .....	1
2.	Recommendation .....	1
3.	Changes from 2023/24 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 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 2024/25 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 **red text** will be updated after these are completed.

### 3. Changes from 2023/24 Governance Statement

- 3.1. The main changes from the 2023/24 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;
  - Update to the data security section to reflect the work carried out during the year.

#### **4. Appendices**

##### **Appendix 1 – Governance Statement 2024/25**

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