



Risk Management Framework

Agenda Item 12

Audit and Risk Committee Meeting

Tuesday 2 June 2026

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1. Purpose

- 1.1. The purpose of this paper is to share the updated Risk Management Framework for the National Park Authority following the approval of the update Risk Appetite Statement by the Board in March 2026.

2. Recommendation(s)

- 2.1. We recommend that the Audit and Risk Committee approve the adoption of the updated Risk Management Framework

3. Contribution to National Park Partnership Plan and/or Our Corporate Plan

- 3.1. The Risk Management Framework will help us identify and manage risks that could threaten delivery of the National Park Partnership Plan 2024-2029 and Our Corporate Plan 2025-2030. It will ensure risks to delivery are identified early and that staff and the Executive consider appropriate action to mitigate those risks.
- 3.2. In addition to this, the Risk Management Framework allows risks to be benchmarked against one another across the organisation, due to a

standardisation of impact descriptors, as well as setting out escalation trigger points.

4. Background

- 4.1. In December 2021, the organisation's Risk Management Framework [RMF] was considered and approved by the Audit and Risk Committee.
- 4.2. The document established the overarching risk framework for the organisation to help ensure the managing of risks appropriately, while also taking informed risks where suitable to do so.
- 4.3. The RMF standardised the writing of risks across the business using the formula; [Event that has an effector on objectives] caused by [cause/s] resulting in [consequence/s] – this ensures that the event and causes are clearly linked to the consequences, which enables us to provide assurance to both the Executive Team and Audit and Risk Committee that the mitigating actions in place are appropriate and address the risk
- 4.4. We continue to have a Corporate Risk Register that the Board approves annually, and the Audit & Risk Committee reviews quarterly. The Executive also regularly reviews the register.
- 4.5. By adopting the approach to risk management as set out in the RMF, we established a uniformity in our approach to identifying and managing risks across all areas of the organisation. It standardised our approach, which in turn will allow the Executive Team, Audit and Risk Committee and Board the assurance that we have a robust and thorough risk management approach in place.
- 4.6. The Project Management Audit completed by our internal auditors and considered by Audit and Risk Committee in 2025 included a recommendation that issues should be considered alongside risk, in line with the Scottish Government's Governance and Risk Branch supplementary guidance.

5. Summary of Updates

- 5.1. Updated to refer throughout the document to Risk **and Issue** Management, as well as including a definition of issues. Rationale at 4.6 above.
- 5.2. Adjustment of escalation points – reduced first trigger point in table at 12.2 in the RMF (Appendix 1) to 9 (from 10) to reflect practice.
- 5.3. Risk Categories updated to those approved by Board in March 2026.
- 5.4. Risk Appetite Matrix 2026 – 2030 included as **Appendix A**.

6. Next steps

- 6.1. Subject to approval, the Framework will be reshared with staff across the organisation.
- 6.2. The RMF will be used to roll out and implement the Risk Appetite Matrix, further embedding risk and issue management across the organisation, enabling staff to apply it in their operational activity.
- 6.3. In line with the steps set out in the Risk Appetite Matrix Paper approved by Board in March 2026, a progressive roll out will take place from October 2026 with actions including the development of guidance and training and seeking input from peer networks, ARC and others as needed.

7. Appendices

- 7.1 Appendix 1 - Risk Management Framework as revised April 2026.

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