



Draft Governance Statement 25/26

Agenda Item 13

National Park Authority Audit and Risk Committee

Tuesday 2 June 2026

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 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 2024/25 Governance Statement

- 3.1. The main changes from the 2024/25 Governance Statement are as follows:
 - Update to reflect the number of Committee meetings;

- The outcomes from the Board and its Committees;
- Details of the provider of internal audit services and the areas of internal audit review;
- Mention of the Board's approval of the revised Risk Appetite Statement
- Mention of the Accountable Officer's decision to approve spending at Falls of Falloch and Tarbet Café & Toilet under the Accountable Officer Spend Control process.
- Update to the data security section to reflect the work carried out during the year.

4. Appendices

4.1. Appendix 1 - Governance Statement 2025/26

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