

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: DRAFT GOVERNANCE STATEMENT**

**Prepared by: DANIE RALPH, FINANCE MANAGER**

#### **Purpose**

To present the draft Governance Statement for incorporation in the Authority's Annual Accounts for 2018/19.

#### **Recommendations**

**The Audit & Risk Committee is asked to:**

- a) Endorse the draft Governance Statement for inclusion in the Authority's 2018/19 Annual Accounts.**

#### **Executive Summary**

1. An element of the Committee's remit is to provide advice to the Accountable Officer on their completion of the Governance Statement, which forms part of the wider Corporate Governance section of the Accountability Report in the Authority's annual accounts.
2. The Scottish Public Finance Manual states that there is no set format for a governance statement and lists the following "essential features:"
  - a) The governance framework of the organisation, including information about the committee structure of the governing board (or equivalent) and the coverage of its work.
  - b) The operation of the governing board (or equivalent) during the period;
  - c) An assessment of corporate governance with reference to compliance with generally accepted best practice principles and relevant guidance, and explanations where a different approach has been adopted.
  - d) An assessment of the organisation's risk management arrangements and risk profile, including, subject to a public interest test, details of significant risk-related matters arising during the period.
  - e) A record of any written authorities provided to the Accountable Officer; and
  - f) Details of any significant lapses of data security.
3. As the Statement covers the aspects of governance and internal control systems within the remit of the Audit Committee's work over the course of the year, it is

appropriate that the Committee consider its content and advise on its accuracy on the basis of members' experience over the course of the year, prior to its inclusion in draft accounts.

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**26 February 2019**  
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