

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: DRAFT GOVERNANCE STATEMENT

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Purpose

To present the draft Governance Statement for incorporation into the 2014/15 final accounts.

Recommendations

The Committee is asked to:

- i. Endorse the draft Governance Statement.**

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 (previously referred to as the Statement on Internal Control), which forms part of the preface to the Authority's accounts.
2. The Scottish Public Finance Manual now states that there is no set format for a governance statement. Essential features, however, are as follows:
 - 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. The Statement is ultimately signed, on completion of the final accounts process, by the Chief Executive as Accountable Officer. As the Statement covers the aspects of governance and internal control systems which are the subject matter of much 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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