

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: 2021/22 GOVERNANCE STATEMENT**

**Prepared by: ALIX HARKNESS, CLERK TO THE BOARD**

#### **Purpose**

This paper presents the draft Governance Statement covering 2021/22 for consideration by the Committee prior to its inclusion in the Annual Report and Accounts.

#### **Recommendations**

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

- a) Consider the draft Governance Statement; and**
- b) Subject to any agreed amendments, approve the Governance Statement for inclusion in the Authority's draft 21/22 Annual Report and Accounts;**

#### **Executive Summary**

1. An element of the Committee's remit is to provide advice to the Accountable Officer on the completion of the annual Governance Statement for inclusion in the Authority's Annual Report and Accounts.
2. This paper presents the draft of the Governance Statement for 2021/22 for consideration by the Committee prior to its inclusion in the draft Annual Report and Accounts document to be submitted for audit.
3. The Scottish Public Financial Manual (SPFM) states there is no set format for the Governance Statements, while setting out the following essential features of the Statement:
  - 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.

- f) Details of any significant lapses of data security.
- 4. The SPFM advises that any personal or confidential matters requiring disclosure by the Accountable Officer should be mentioned in suitably careful terms, with details reported to the external auditor.
- 5. The Committee is invited to review the draft Governance Statement presented with this paper in light of the SPFM statement of its essential features.

**Alix Harkness**

**16 May 2022**

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