

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DISCUSSION

**Title:** **ASSURANCE MAPPING**

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### **Purpose**

This paper presents the initial stages of work on an assurance mapping exercise for the Authority.

The paper supports discussion by the Committee on the planned coverage of the assurance mapping work, the initial assessment of levels of assurance required, and the planned future progress of this work.

### **Recommendations**

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

- a) Consider the Azets report on assurance mapping presented with this paper;**
- b) Advise on the proposed approach to development of the assurance framework and initial assessment of levels of assurance need.**

### **Cairngorms NPA Assurance Framework**

1. The Park Authority has invested considerable time and thought over the last years on the organisation's governance processes. To complement and bring this work to a conclusion, management have engaged the internal auditors to draw together an assurance framework and assurance map. This work will establish the key areas of assurance required by those charged with governance and leadership of the organisation; the levels of assurance required for each key aspect of control and management; and the effectiveness of current assurance and control systems.
2. Management intend that this process will complement the work completed on the Governance Responsibility Framework and the new Committee structure while supporting the planned work around renewal of the Strategic Risk Register and developing a more explicit understanding and agreement of risk appetite around the Park Authority's operations.

3. The approach to the assurance framework is set out in full in Annex 1 to this paper. The initial assessment of the key areas of assurance and the assurance need for each of those areas is set out in Annex 2. The Committee is invited to review this initial position and:
  - a) Advise on the identified areas of assurance and levels of assurance need;
  - b) Advise on the planned future approach to development of the assurance framework.

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**21 September 2022**  
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