



Meeting of the Audit and Risk Committee

13 March 2026 at 2.00pm

Cairngorms National Park Authority office, Grantown-on-Spey
(hybrid meeting)

Agenda

Item

1. Welcome and apologies
2. Approval of minutes of previous meeting
3. Matters arising not covered elsewhere
4. Declarations of interest
5. **For decision** **Paper 1**
Annual audit plan 2025/ 2026
Tom Reid, Forvis Mazars LLP
6. **For discussion** **Paper 2**
Internal audit review: Governance
Peter Clark, wbg



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| 7. For discussion
Internal audit review: New finance system
Peter Clark, wbg | Paper 3 |
| 8. For discussion
Internal audit review: Project initiation
Peter Clark, wbg | Paper 4 |
| 9. For discussion
Internal audit review: Follow up review
Peter Clark, wbg | Paper 5 |
| 10. For discussion
Internal audit review: Grants administration and management
Peter Clark, wbg | Paper 6 |
| 11. For discussion
Internal audit progress report
Peter Clark, wbg | Paper 7 |
| 12. For information
Internal Audit arrangements 2026-28
Louise Allen, Head of Finance and Corporate Operations | Paper 8 |
| 13. For decision
Internal Audit Plan 2026/27 and Strategic Risk Register
Peter Clark, wbg
David Cameron, Deputy CEO and Director of Corporate Services | Paper 9 |

14. AOCB

Motion to take next item in confidential session

15. Approval of confidential minutes of meeting 14 November 2025

16. Date of next meeting: 19 June 2026