



Minutes of the Audit and Risk Committee meeting

Held at Cairngorms National Park Authority office, Grantown-on-Spey
Online

12 September 2025 at 1.00pm

Present online

Fiona McLean (Chair)

Paul Gibb

Bill Lobban

Peter Cosgrove (Deputy Chair)

John Kirk (sub for Geva Blackett)

Duncan Miller

In attendance

Grant Moir, Chief Executive Officer

Louise Allen, Head of Finance and Corporate Operations

Scott McCready. wbg

Tom Reid, Mazars

Ishana Singh, Mazars

Alix Harkness, Clerk to the Board

Apologies

Geva Blackett

David Cameron, Deputy Chief Executive Officer and Director of Corporate Services

Welcome and apologies

1. Fiona McLean, Chair of the Audit and Risk Committee, welcomed everyone to the meeting. Apologies were noted.

Approval of minutes of previous meetings

2. The draft minutes of the previous Audit and Risk Committee meeting held on 20 June 2025 were approved with no amendments



Matters arising not covered elsewhere

3. There were no matters arising.

Ref	Action Detail	Who	When	Status
21/06/24	At para 34l Lessons learned briefing for the committee for the next meeting	David	Will come to meeting in June/ Sept depending on staff time available	Open To come to Sept meeting
Update; on today's agenda/ closed				
27/09/24	At para 20i iv. Update on internal audit view on financial scenario planning to be provided to the Audit and Risk Committee	David and Stephanie	At the end of the 24/25 financial year.	Ongoing Management to report back to Committee to give assurance
Update: Grant and David have been working on it over the summer; more work to be done before can be brought to the Committee.				
21/03/25	At para 28 i. Statistical analysis to be brought back to the Committee showing of the contracts awarded how many companies were based in the Cairngorms National Park, how many around and how many out with	Louise		Outstanding



	<p>over the course of one year.</p> <p>ii. Head of Finance and Corporate Operations to differentiate between conflict and declaration of interest on page 6 of the Procurement Action Plan.</p>	Louise		
Update: Completed				
20/06/25	<p>At Para 16</p> <p>iii. Wbg to discuss and agree with Management to review the timetabling of the reports to provide more of an even spread.</p>	Peter Clark, Graham Gillespie, Louise, David	September meeting	
Update Closed – On today's agenda.				
20/06/25	<p>At Para 25</p> <p>iv. Risk One to be amended to include detail which considers and reflects the risks posed within the</p>	David	By the next meeting	



	Public Reform Strategy that was published the day before the meeting.			
Update Risk Register updated within today's papers. Closed				
20/06/25	At Para 29 v. Estimated time spent by staff on each information request to be captured and included in the next report. i. Each request to include a little bit of detail to help identify emerging themes. ii.	Paul	For the next update to Committee Nov meeting	
Update: In hand for next meeting				

Declarations of interest

4. There were no declarations of interest.

External audit assurances (Paper 1)

5. Tom Reid, Mazars presented the paper which sets out the Request for information from Management and Those Charged with Governance prepared by Mazars.
6. The Audit and Risk Committee:
 - a) Considered the auditor's request for information and Management's response to this.



- b) Provided assurance that its governance extends to cover the items on which assurance is requested.

7. Action Points Arising:

- i. None.

Internal audit progress report (Oral)

- 8. Scott McCready, wbg presented the update which sets out the progress made on the internal audit progress report.

- 9. The Audit and Risk Committee agreed with this approach and advised that, depending on the findings of the Internal Auditors on the various projects for the year they would schedule in an additional Audit and Risk Committee meeting in March 2026 should it be required.

- 10. Action Points Arising: None.

Strategic Risk Registers (Paper 2)

- 11. Louise Allen, Head of Finance and Corporate Operations presented the paper which supports a review by the Committee of the Park Authority's strategic risk register management position.

- 12. The Audit and Risk Committee discussed the report and made the following comments and observations:

- a) A member queried risk 11 around reputation and the potential for unrealistic expectations between CNPA and stakeholders, commitments made regarding beavers and their impact on flood banks. The Park Authority has made some financial guarantees over a limited timeframe but what were the expectations after this period ends, and was there also a reputational risk out with the Cairngorms National Park (CNP) when beavers move across the park boundary? CEO advised that the flood bank commitment would be reviewed in 2026. At time of making this commitment, the initial thought was that potential for support through agri-funding would be clearer, but to date, that was not the case. If necessary, financial commitments will be extended to 2028 which was the end of the translocation license. NatureScot pick up the



effects out with the CNP. A watching brief is being kept on that. The member agreed with that approach.

- b) CEO commented that Transport Scotland having given funding for 2025/2026, it would be odd if they did not award us money for the second stage. However, the fact that there is a Scottish election next year creates some uncertainty, so it is not guaranteed at this stage.

13. The Audit and Risk Committee noted the paper and agreed to the recommendations:

- a) Considered the coverage and adequacy of the Park Authority's strategic risk management position and advise on any gaps or amendments required to the current strategic risk register.
- b) Considered the coverage and adequacy of the Cairngorms 2030 programme risk management position and advise on any gaps or amendments required to the current programme risk register.

14. Action Points Arising: None.

Procurement approaches: lessons learned (Paper 3)

15. Louise Allen, Head of Finance and Corporate Operations presented the paper which draws together reflections on the lessons learned in identifying and taking steps to implement the improvements required to the Park Authority's procurement controls. The paper is presented at the request of the Committee and following reflection by officers involved in the development and implementation of the procurement action plan which followed the internal audit review of the Park Authority's procurement controls.

16. The Audit and Risk Committee discussed the report and made the following comments and observations:

- a) The Chair commented that the Committee had requested the report to be brought to the Committee and felt reassured by its contents.
- b) CEO advised that the work undertaken was wider than procurement. Lots of work had gone into digitising various aspects of our services, including procurement, grants etc. - 38 different processes had been made digital - and ensuring those processes are fit for purpose for the future.



- c) A member commented that it was a good paper that covered a lot of questions the Committee had raised, and that it dealt with an area that had been picked up at Board meetings. However there still remained an undercurrent of people within the community who do not understand the function of CNPA. The member felt that the report did not pick that up strongly enough and asked who should be leading to address this. CEO advised that the member's question was not a matter related to procurement but a more general point. He agreed there were some grey areas and the development of next National Park Partnership Plan (NPPP) would be a sensible time to consider this.

17. The Audit and Risk Committee discussed and commented on the lessons learned from collective handling of the Park Authority's approach to developing internal controls on procurement as set out in this paper.

18. Action Points Arising: None.

AOCB

19. The Chair announced that this would be Peter Cosgrove's last meeting as Vice-Chair of the Audit and Risk Committee and thanked him for being an incredibly helpful member of the Committee, a supportive vice chair whose insightful comments have made a real difference to this Committee. Peter Cosgrove explained that he was now Chairing two other groups and remaining as vice Chair of this one, was just too much. The Chair wished him well in his new chairing opportunities.

20. Motion to take the next items in confidential session.

Date of Next Meeting

21. The date of the next meeting is 14 November 2025 in person.

22. *The public part of the meeting concluded at 13.46 pm*



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