



Draft minutes of the Audit and Risk Committee meeting

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

20 June 2025 at 10.00am

Present online

Fiona McLean (Chair)

Peter Cosgrove (Deputy Chair)

Bill Lobban

Geva Blackett

Paul Gibb

Duncan Miller

In attendance

Grant Moir, Chief Executive Officer

Louise Allen, Head of Finance and Corporate Operations

Kathrine Malin-August, Financial Accountant

Elizabeth Young, Azets

Graham Gillespie, wbg

Peter Clark, wbg

Tom Reid, Mazars

Alix Harkness, Clerk to the Board

Apologies

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

Paul Davison, Information Manager

Welcome and introduction

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 21 March 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
21/06/24	At para 34m Chair and Deputy Chair to receive monthly updates of progress against the action plan	David and Louise	Monthly updates have been issued since June meeting	In Progress
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
08/11/24	At para 26b i. Information manager to provide Committee members with the number of requestees for FOISA.	Paul	20 June 2025 meeting	Open Paper today
21/03/25	At para 28 i. Statistical analysis to be brought back to the Committee	Louise		Outstanding



	<p>showing of the contracts awarded how many companies were based in the Cairngorms National Park, how many around and how many out with 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		
21/03/25	<p>At Para 33</p> <p>iii. Paper detailing the priority of key risk areas to include a timetable of future reports on the strands to be brought to the next meeting.</p>	David		

Declarations of interest

4. There were no declarations of interest.

Paul Gibb arrived at the meeting at 10.10am



Internal Audit Plan 2024/25: Recruitment (Paper 1)



Internal Audit Annual Report 2024/25 (Paper 2)

9. Elizabeth Young, Chief Internal Auditor, Azets presented the paper, which summarises the conclusions and key findings from the internal audit work undertaken at Cairngorms National Park Authority during the year ended 31 March 2025, including the Internal Auditor's overall opinion on Cairngorms National Park Authority's internal control system.
10. The Audit and Risk Committee discussed the report and made the following comments and observations:
 - a) Head of Finance and Corporate Operations commented that it was a great position to be in, and that it had been a very positive experience working with Azets; she thanked them for the supportive, advice and guidance provided over the years. The Chair echoed those comments and particularly thanked Stephanie and Elizabeth.
 - b) The Chair noted that good progress had been made on outstanding recommendations, and felt reassured that Azets felt that this was the case.
11. The Audit and Risk Committee noted the paper and agreed to the recommendations:
 - a) Consider the Internal Auditor's annual report for 2024-25.
 - b) Note the Internal Audit annual opinion as set out in page 4 of the report and endorse the inclusion of that opinion within the Governance Statement for 2024-25.
12. Action Points Arising: None.

Internal audit plan (Paper 3)

13. Graham Gillespie and Peter Clark, wbg, presented the paper, which set out a proposed internal audit plan for 2025-26 (and future years) prepared by wbg.
14. The Audit and Risk Committee discussed the report and made the following comments and observations:
 - a) Head of Finance and Operations reported that they had had a very positive first meeting with wbg and the key theme of discussions had been how best to provide assurance while achieving best value for money. As an example,



she explained that wbg had been prepared to take a pragmatic approach to the review of cyber security and that this would help the IT team as well as providing the Committee with the assurance they need.

- b) The Chair praised the assurance map and commented that she had found it helpful.
- c) The Chair raised her concerns around the timetabling, with no report until March 2026 when there would be five reports presented and then the final report for the year in June, which seemed very late in the year. Peter Clark, wbg advised this programme had been developed around team availability, but that he would be happy to review the situation to achieve a more even spread of the work. The Chair suggested that even if only one of the reports could be brought forward, that would be helpful. It was agreed that wbg would discuss and agree this with management.

15. The Audit and Risk Committee noted the paper and agreed the two recommendations:

- a) Consider the auditor's proposal
- b) Assess the plan for 2025-26 and consider whether the focus of work meets the Park Authority's need for assurance.

16. Action Points Arising:

- i. Wbg to review the timetabling of work and to discuss and agree with Management a more even spread of reporting.

External audit update (Paper 4)

17. Tom Reid, Mazars presented the paper, which sets out the audit of the annual report and accounts for 2024-25 prepared by Mazars.

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

- a) The Chair noted that the timeline had changed, with fieldwork commencing one month later than planned; she sought reassurance that it was going to be completed on time. Head of Finance and Operations advised that the delay had been down to team capacity. She explained that the earlier date would have been impossible given the ill health of the Finance Manager and the



delay in the new Financial Accountant starting, due to her having to work a three month notice period.

19. The Audit and Risk Committee considered the auditor's report and progress to date.

20. Action Points Arising: None.

Strategic risk registers (Paper 5)

21. 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 management position.

22. Grant Moir, CEO reported that the funding for transport projects was currently going through the accountable officer process. Any expenditure over a certain value has to go through various approvals within Scottish Government. Transport Scotland have announced the money for the build phases that they're doing this year and we are now waiting for the funding announcements for design projects. A decision is likely to be made towards the end of July and if we still have not received any update on the funding at that point, then it's probably getting too late in the year to do the work that we are looking to take forward on some of these schemes. He provided reassurance that there was a plan B. He reiterated that the end of July would be the pinch point for this.

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

- a) The Chair asked for reassurance that the National Lottery Heritage Fund (NLHF) were flexible in response to this. CEO advised that if there is to be a significant change the Park Authority would need to make a formal change request to NLHF.
- b) Public sector reform strategy (PSR) – a suggestion was made to update risk 1 to incorporate the implications of the PSR strategy. CEO agreed to add that in.
- c) A member suggested that before the Scottish Government undergo a review of public sector bodies such as the Park Authority, it would be good to document shared services with Loch Lomond and Trossachs National Park.



- d) CEO advised that cost savings will be required of all public bodies. He noted that, as we come to the end of the Cairngorms 2030 project the Authority's headcount will reduce. Additional savings will be available from efficiencies such as those achieved from the new website build, which means that we no longer have to use the Common Place platform, and that will reduce spend by £10k per year. He added that there was not enough detail yet to know precisely what the PSR strategy will mean for us.

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

- a) Consider 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) Consider 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.

25. Action Points Arising:

- i. Risk One to be amended to include detail which considers and reflects the risks within the Public Reform Strategy that was published the day before the meeting.

Information requests and complaints update (Paper 6)

26. Louise Allen presented the paper, which provides an update on the number of information requests, and key performance measures in meeting them, under Freedom of Information (Scotland) Act (FOISA)/ Environmental Information (Scotland) Regulations (EIR) and Data protection arrangements, providing an update for the full financial year 24/25. The paper also describes numbers and outcomes of formal complaints to the Cairngorms National Park Authority.

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

- a) The Chair thanked the Information Manager for the progress being made; she noted that 100% of requests had been dealt with within the timescales and praised this achievement.



- b) CEO advised that significant staff resource is needed to deal with FOI requests. He expressed the view that the Park Authority might consider increasing the amount of information published routinely so that the public can find what they need without making a formal request. He acknowledged, however, that we should avoid creating more work for ourselves, and noted that the key is to find a balance between routine publication and FOI requests.
- c) The Chair asked if the time spent by staff could be captured. CEO agreed to look into that and provide rough figures.
- d) Member commented that it was interesting to see the number of requesters and the areas of the organisation involved in providing the information requested. He asked if it would be possible to have a summary breakdown that included more detail on the information requested, so that any emerging themes could be identified. CEO agreed to see what could be pulled out for the next update.

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

- a) Note activity in this area and Park Authority performance
- b) Comment on breadth and depth of reporting for future updates

29. Action Points Arising:

- i. Estimated time spent by staff on each information request to be captured and included in the next report.
- ii. Each request to include enough detail to help identify emerging themes.

Procurement action plan (Paper 7)

30. Louise Allen, Head of Finance and Corporate Operations presented the paper, which presents an action plan towards improvement of the Park Authority's procurement processes, procedures and internal controls. The action plan had been developed in response to the Internal Audit review of procurement carried out by Azets as part of the approved 2023-24 audit programme.

31. The Audit and Risk Committee discussed the report and made the following comment and observation:

- a) The Chair thanked the Head of Finance and Corporate Operations and the Procurement officer for all their hard work getting to that point.



32. The Audit and Risk Committee noted the paper and agreed to the recommendations:
- a) Reviewed progress made against each activity in the programme for improvement developed by management.
 - b) Agreed they were content to pass ongoing monitoring back to the senior team.

33. Action Points Arising: None.

Update on outstanding internal audit recommendations (Paper 8)

34. Louise Allen, Head of Finance and Corporate Operations presented the paper, which set out an update on actions underway to address outstanding internal audit recommendations on controls relating to information technology, cyber security and information management. The paper proposes revised, updated actions for adoption by the Committee in place of the existing recommendations, which in some cases are outdated following significant action by the Park Authority's teams working in this area.
35. The Audit and Risk Committee Chair invited Stephanie Humes' (Azets) views on management's approach to this. She made the following points:
- a) The previous recommendations included those focused on the improvement of procedures for the management of cybersecurity, which may now have been superseded by cyber essentials plus, but it would be helpful to be clear to the Committee on how the original recommendations are being addressed.
 - b) The original recommendation for the development of a business continuity plan (BCP), include advice that the BCP should include testing schedules; the committee should seek assurance that the BCP developed is properly tested.
36. The Audit and Risk Committee Chair thanked Stepanie Hume, Azets and said those points would be noted.
37. The Audit and Risk Committee noted the paper and:
- a) Agreed the six prior internal audit recommendations set out are superseded.
 - b) Agreed the adoption of the three actions set out as replacement actions required to implement an appropriate overarching control environment for the Park Authority's IT and data management operations.



- c) Agreed to receive updates on progress against these actions as part of updates on action in implementing audit recommendations.
- d) Agreed the scope of any internal audit work in these areas over the next 12 months should reflect the status of the current evolution of the Park Authority's operating environment for IT and data services.

38. Action Points Arising: None.

AOCB

39. None

Date of Next Meeting

40. The date of the next meeting is 12 September 2025, online.

41. *The meeting concluded at 11.00*

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
21/06/24	At para 34m Chair and Deputy Chair to receive monthly updates of progress against the action plan	David and Louise	Monthly updates have been issued since June meeting	Closed
27/09/24	At para 20i v. 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

[illegible]



	areas to include a timetable of future reports on the strands to be brought to the next meeting.			
From today's meeting				
20/06/25	At Para 16 i. Wbg to discuss and agree with Management to review the timetabling of the reports to provide more of an even spread.	Peter Clark, Graham Gillespie, Louise, David	September meeting	
20/06/25	At Para 25 i. Risk One to be amended to include detail which considers and reflects the risks posed within the Public Reform Strategy that was published the day before the meeting.	David	By the next meeting	
20/06/25	At Para 29 i. Estimated time spent by staff on each information request to be captured and	Paul	For the next update to Committee Nov meeting	



	<p>included in the next report.</p> <p>ii. Each request to include a little bit of detail to help identify emerging themes.</p> <p>i.</p>			
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