



Draft minutes of the Audit and Risk Committee meeting

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

Hybrid

14 November 2025 at 9.00am

Present

Paul Gibb

Ian McLaren

Bill Lobban

Duncan Miller

Virtual

Fiona McLean (Chair)

Geva Blackett

Grant Moir, Chief Executive Officer

David Cameron, Director of Corporate Services and Deputy CEO

Tom Reid, Mazars

Paul Davison, Information Manager

In attendance

Louise Allen, Head of Finance and Corporate Operations

Mariaan Pita, Executive Support Manager

Alix Harkness, Clerk to the Board

Apologies

Peter Clark, wbg

Graham Gillespie, wbg



Welcome and apologies

1. Fiona McLean, Chair of the Audit and Risk Committee, welcomed everyone to the meeting. Apologies were noted.
2. The Chair welcomed Ian McLaren on board the Audit and Risk Committee.

Approval of minutes of previous meetings

3. The draft minutes of the previous Audit and Risk Committee meeting held on 12 September 2025 were approved with no amendments

Matters arising not covered elsewhere

4. In following up the action to establish the time taken in handling Freedom of Information (FOISA) requests, David Cameron, Deputy Chief Executive, explained that the Park Authority does not require staff to log time spent on specific tasks. As such, FOISA handling does not record individual staff time, or which teams handle FOISA requests. As any estimate of time spent is likely to vary widely, a cost estimate has never been calculated. and tracking this would be too complex so data for cost of handling FOISA requests is not available. David confirmed that the Park Authority had never sought to make a charge for FOISA handling, where the costs of responding to a complaint may be considered high. Committee members were content that no further action was required on this matter.

Ref	Action Detail	Who	When	Status
27/09/24	At para 20i i. 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.				
20/06/25	At Para 29 i. Estimated time spent by staff on each	Paul	For the next update to Committee	Closed - staff time taken not recorded as it goes out



	<p>information request to be captured and included in the next report.</p> <p>ii. Each request to include a little bit of detail to help identify emerging themes.</p>		<p>November meeting</p>	<p>to teams. Never reached a point where had to charge because of time/ scale. Committee content with this explanation and agreed to close this action.</p> <p>Closed - included in today's agenda (Paper 2)</p>
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Declarations of interest

5. There were no declarations of interest.

Election of Deputy Chair of Audit and Risk Committee (Oral)

6. David Cameron, Director of Corporate Services and Deputy CEO, introduced the item, inviting nominations for Deputy Chair of the Audit and Risk Committee to come forward from committee members.
7. The Chair nominated Ian McLaren as Deputy Chair. Paul Gibb and Geva Blackett seconded the nomination.
8. The Committee voted Ian McLaren as Deputy Chair of the Audit and Risk Committee to start immediately for a period of three years.



9. Action Points Arising: None.

Strategic Risk Registers (Paper 1)

10. Louise Allen, Head of Finance and Corporate Operations presented the Park Authority's strategic risk management position.
11. The Audit and Risk Committee discussed the report and made the following comments and observations:
 - a) A member commented on an instance of reputational risk arising from a project to reallocate a bus stop in Ballater. To secure Sustrans funding, the project must be presented as development of a transport hub and include additional features. This is causing the community frustration and creating potential reputational concerns for the Park Authority. The CEO advised that he would gather more information on this matter and get back to the Member. The Deputy Chief Executive also noted that the strategic risk register included a strategic risk around reputational damage arising from project and partner actions, with mitigation in place.
 - b) With regards to the corporate risk register, the item describing the need for development of a business continuity plan remained static at red. The committee asked what progress was being made and whether consultants will be used. Director of Corporate Services and Deputy CEO reported that work had not yet started; the plan is to initiate the process over the winter by contracting consultants to carry out a business continuity review and create a business continuity plan template.
 - c) On the C2030 risk register comment was made that it was good to see mitigation for the active travel strand and that council staff are sitting on the project board.
12. The Audit and Risk Committee 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.



Action Point Arising: None.

Information requests and complaints update (Paper 2)

13. Paul Davison, Information Manager 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 first half of financial year 2025/26. The paper also describes numbers and outcomes of formal complaints to the Park Authority.
14. The Audit and Risk Committee discussed the report and made the following comment:
 - a) The Chair advised that she really appreciated the breakdown and had found it very helpful.
 - b) Members welcomed the wealth of information provided and thanked Paul for the provision of the additional information on the nature of the request to help understand the areas of interest to requesters.
15. 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.
16. Action Points Arising: None.

Geographical distribution of contracts awarded (Paper 3)

17. Louise Allen, Head of Finance and Corporate Operations presented the paper which provides information on procurement activity over the year ended 31 October 2025, and in particular the location of suppliers who were successful in contracting with the Park Authority. The paper was prepared in response to a question raised by a member of the Committee.
18. The Audit and Risk Committee discussed the report and made the following comments and observations:



- a) The Chair passed her thanks on behalf of the Committee to Mikko Saari, Procurement Manager for preparing the paper.
- b) A member asked if there was a clause in our invitations to tender that states preference will be given to local companies. Head of Finance and Corporate Operations confirmed that there was not, as it would be deemed as discriminatory and would put the Park Authority in breach of the regulatory requirements.
- c) With regards to the larger contracts awarded, a member asked why larger firms tended to secure the awards. CEO explained that for certain contracts in certain areas local companies don't have the capacity or right skillset.
- d) There was discussion around whether it would be possible to stipulate that some of the larger national companies who are awarded contracts within the National Park, have to use local people to help boost the impact on the local economy. The Head of Finance and Corporate Operations cautioned that while the Local Authority may use this approach successfully, the opportunities for the Park Authority to do this are limited by the relatively small size of our contract awards.

19. The Audit and Risk Committee noted the information provided and commented on the suitability of reporting for their needs.

20. Action Points Arising: None.

Draft Audit and Risk Committee annual report (Paper 4)

21. David Cameron, Deputy CEO presented the draft Audit and Risk Committee report for consideration prior to submission to the Board.

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

- a) Chair thanked staff for drafting the report.
- b) Chair highlighted parts of the report that she took comfort in as it demonstrates the work of the Committee the past year.
- c) Chair said it had been a testing year and thanked the Director of Corporate Services and Head of Corporate Operations for their hard work and dedication.



23. The Audit and Risk Committee considered the report and agreed it being circulated to the Board.

24. Action Points Arising: None.

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25. A member commented with regards to what was happening in Ballater, the risk is where we are working with partners, their criteria is hard to achieve, the concern was directed to the Board member as a Park Authority partner. Director of Corporate Services and Deputy CEO agreed and advised that it encapsulates one of the risks on the risk register, of reputational exposure to partnership activity and our mitigation of focused work to prevent projects failing.

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

Date of Next Meeting

27. The date of the next meeting is 13 March 2026 in person.

28. *The public part of the meeting concluded at 9.34 am*

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