For information

Title: Board Committee's Annual Reports to the Board

Prepared by: Mariaan Pita, Executive Support Manager

Purpose

This paper presents the annual report of the Audit and Risk Committee, Performance Committee and Resources Committee to Board members for comment.

Recommendations

The Board is asked to note the Annual Reports to the Board from the:

a) Audit and Risk Committee
b) Performance Committee
c) Resources Committee

Background

1. In line with internal audit recommendations and as an element of the remit of the Committees, each Committee submits an annual report covering its activities and reflecting on its operations over the course of the last year to the full board. This paper presents the report for the Audit and Risk Committee, Performance Committee and Resources Committee over the last annual cycle.

Mariaan Pita
12 November 2026
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For decision

Title: **Draft Audit and Risk Committee annual report**

Prepared by: **Mariaan Pita, Executive Support Manager**

Purpose

To present the draft Audit & Risk Committee Report for consideration prior to submission to the Board.

Recommendation

The Audit & Risk Committee is requested to:

a) Consider the report and;
b) Agree any amendments to it prior to circulation to the Board.

Background

1. The Audit & Risk Committee is required to report to the full Board on its activities over the year, and on the reports presented to the Committee by the Authority's internal and external auditors.

2. This Annual Report is presented on behalf of the Audit & Risk Committee to cover the period of its operations from October 2025 to October 2026.

Overview

3. The Committee has overseen the conduct of the external audit of the 2025/26 annual report and accounts during this period, with the draft accounts for this financial year submitted to the committee's meeting of October 2026 in line with the agreed timetable for the 25/26 audit.

4. During the reporting period, the Committee was supported by Wbg as the Authority's internal auditors and Mazars remain appointed through Audit Scotland as external auditors to the Park Authority.

5. The Committee has continued to work to the terms of reference approved by the Board and maintained oversight of the Authority's governance, risk management, internal control framework and financial reporting arrangements.

6. The Committee met three times over the period covered by this report. All meetings were held as scheduled and were quorate.

Key Activities

7. In addition to management reports from the Authority's Internal and External Auditors, the committee considered the following matters during the year:
    c) Risk management: The Committee maintained strategic oversight of the Authority's risk management arrangements through regular consideration of the Strategic Risk Register. Reviews were undertaken in March, June and October 2026, with consideration of whether risks, controls and mitigation remained aligned with delivery of the Corporate Plan 2023 to 2027 and evolving priorities.
    d) Governance: The Committee considered internal audit reviews of governance arrangements, including project initiation and the governance framework supporting project management. The Committee monitored management responses and actions arising from these reviews, providing assurance that governance structures and controls continue to support effective decision-making and delivery of the Authority's programmes and projects.
    e) Financial management systems: The Committee considered the internal audit review of the new finance system, including the effectiveness of controls and implementation arrangements.
    f) Grants administration: The Committee considered the internal audit review of grants administration and management and monitored actions arising from recommendations
    g) Business continuity and IT resilience: The Committee considered an internal audit advisory review of IT disaster recovery arrangements and discussed opportunities to strengthen organisational resilience and business continuity planning. The review identified a number of existing strengths and highlighted opportunities to further strengthen resilience through improved documentation, clearer recovery priorities, enhanced backup assurance, and

regular testing of recovery arrangements. Six improvement actions were identified to support the continued development of the Authority's ability to recover critical systems and services in the event of a major disruption or cyber incident.

h) Cairngorms 2030 Programme: The Committee maintained oversight of governance and risk management associated with the Cairngorms 2030 Programme. Members received a detailed report on development of the Cairngorms 2030 Communities Fund and considered associated opportunities and risks.

i) Procurement: The Committee considered the draft Annual Procurement Report and monitored the continued development and implementation of procurement arrangements across the Authority

j) Letter of representation: the Committee considered the draft letter of representation from the Authority to Mazars, the external auditor, prior to its signature by the Accountable Officer, as an appropriate reflection of the Authority's position for preparation of the accounts for 2025/26 and conduct of the Authority's financial and wider control procedures over the course of the year. The Committee has also reviewed the underpinning detail set out in assurances to the external auditor relating to preventing fraud in the annual accounts, compliance with laws and regulations, litigation and claims, and going concern.

k) The Committee reviewed updates on information requests and complaints, ensuring appropriate oversight and consideration of matters presented.

Internal Audit

8. The Committee agreed and monitored delivery of the internal audit plan during the year and considered progress reports from the internal auditor. The Internal Audit Plan for 2026/27 was approved in March 2026.

9. The Committee considered the following internal audit reviews during the reporting period

Table One: Summary of Internal Audit Findings

Internal Audit Study	Number of Recommendations			
	Very High Risk	High Risk	Moderate Risk	Limited Risk
2011/12 Total (7 studies)	0	3	14	9
2012/13 Total (4 studies)	0	0	0	10
2013/14 Total (7 studies)	0	1	9	11
2014/15 Total (4 studies)	0	0	5	13
2015/16 Total (9 studies)	0	0	9	10
2016/17 Total (8 studies)	n/a	0	11	11
2017/18 Total (3 studies)	n/a	0	3	7
2018/19 Total (9 studies)	n/a	1	6	10
2019/21 Total (9 studies)	0	5	16	21
2021/22 Total (5 studies)	0	4	10	2
2022/23 Total (6 studies)	2	9	11	5
2023/24 Total (3 studies + 2 advisory)	4	7	8	0
2023/24 Total	4	7	8	0
2024/25 Total (6 studies +1 advisory)	0	0	6	1
2025/26 (7 studies + 1 advisory)				
	Very High Risk	**High Risk**	**Moderate Risk**	**Limited Risk**
Payroll	0	0	0	0
Governance	0	0	0	2
New finance system	0	0	1	0
Project initiation	0	0	1	4
Complaints handling	0	0	1	2

Grants administration and management	0	0	0	4
IT disaster recovery (advisory)	n/a	n/a	n/a	n/a
Total for period	0	**0**	**3**	**12**

External Audit

10. The Committee considered the External Audit Annual Report, together with the 2025/26 Draft Annual Report and Accounts and Letter of Representation, at its October 2026 meeting. The Committee reviewed and approved the accounts prior to their submission for signature by the Accountable Officer and subsequent laying before the Scottish Parliament.

11. The Committee monitored progress of the external audit throughout the year and considered updates from Mazars at its March, June and October meetings.

Strategic Risk Management

12. The Committee continued to oversee the Authority's strategic approach to risk management through consideration of the Strategic Risk Register at key stages throughout the year. It considered whether risk owners, controls and mitigation measures remained appropriate to support delivery of strategic objectives.

13. The Committee focused in particular on risks associated with delivery of major programmes and projects, including Cairngorms 2030, to ensure strategic risks and emerging threats were identified, monitored and managed appropriately.

14. The Committee also considered risk implications arising from changes to organisational systems, governance arrangements and operational delivery. This included review of the Strategic Risk Register at its March, June and October 2026 meetings.

Conclusions

15. The Audit & Risk Committee considers that it has been successful in progressing the Board's governance and internal control priorities during the period covered by this annual report.

16. The Committee welcomes the work of the Authority's Finance team in once again maintaining a high quality and professional financial accounting service. The Committee also recognises the valuable work of the wider Corporate Services team in supporting a rapidly expanding range of activities and delivery by the Park Authority and in helping achieve the organisation's strategic objectives.

17. The Committee has engaged through the year with issues identified by the Authority's internal and external auditors, and also by the Authority's officers. The Committee has received full reports on issues raised; considered recommendations made; and approved responses and actions. The Committee has shaped and approved the overall audit plan and guided the direction and approach of the internal auditors and their programme of work. The Committee has also monitored delivery against approved action plans.

18. Both the internal and external auditors' findings provide assurance to the Committee and Board that the Authority's internal control and governance objectives are being met effectively by management.

19. The Committee will continue to oversee strategic risk management, governance, financial management and value for money, and to promote the use of lessons from audit activity and operational experience to improve the Authority's systems and processes.

Mariaan Pita for Audit & Risk Committee members
20 October 2026
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For information

Title: **Committee Annual Report**

Prepared by: **Mariaan Pita, Executive Support Manager**

Purpose

This paper presents the draft Annual Report of the Performance Committee to members for comment prior to circulation to the full board.

Recommendations

The Committee is asked to:

a) Consider the draft annual report of the Performance Committee.

b) Agree any amendments to the draft prior to circulation to the full board.

Background

In accordance with internal audit recommendations, and as part of the Committees' responsibilities, each Committee submits an annual report to the Board outlining its activities and reflecting on its operations over the past year.

This paper presents the annual report of the Performance Committee, which has now completed its reporting cycle for the year.

Performance Committee Annual Report to Board for Period September 2025 to September 2026

Activity in period

1. The Committee met four times up to and including the meeting of 11 September 2026 in the period covered by this report. The committee's work over the period was guided by an agreed programme of work.

2. In accordance with its Terms of Reference, the Committee provided scrutiny and assurance over the delivery of key programmes, projects and statutory functions where the Park Authority has a lead role or significant delivery responsibility. The Committee considered updates on:
   a) Cairngorms 2030, including quarterly programme delivery reports and thematic updates provided by the respective leads, with in-depth reviews on areas such as restoring and enhancing landscapes and transport.
   b) Cairngorms Peatland ACTION Programme.
   c) Cairngorms Beaver Project.
   d) Cairngorms Nature Action Plan.
   e) Cairngorms Community Led Local Development (CLLD) and Cairngorms Trust delivery.
   f) Deer incentive scheme
   g) Communications and Engagement activity and associated performance measures.
   h) Climate adaptation fund 2025/26.
   i) Delivery of statutory duties noting the summary of access casework undertaken by the Access and Infrastructure Team, as conferred by the Land Reform (Scotland) Act 2003.
   j) Emerging opportunities relating to collaboration with the Scottish Food Commission and wider public service reform

Review of Activities and Commentary

3. The Committee continued to focus on the delivery and performance of major programmes and projects that contribute directly to the Park Authority's strategic objectives and National Park Partnership Plan outcomes.

4. A significant proportion of the Committee's work related to oversight of the Cairngorms 2030 Programme. Regular quarterly updates, together with thematic deep dives, enabled members to monitor progress, risks, funding and delivery arrangements across this substantial programme of work.

5. The Committee considered progress across a range of nature restoration and land management programmes, including peatland restoration, beaver restoration activity, delivery of the Nature Action Plan and the Deer Incentive Scheme. Members were satisfied that these programmes continued to make a significant contribution towards the National Park's biodiversity and climate objectives.

6. The Committee also reviewed progress in community development and stakeholder engagement activity through updates on the Cairngorms Trust, Community Led Local Development, communications and engagement activity, and delivery of statutory access duties. These reports provided assurance that the Authority continues to work effectively with communities, partners and stakeholders across the National Park.

7. There were no matters during the reporting period requiring escalation to the Board. The Committee was, however, able to provide constructive challenge and support to officers on programme delivery, performance reporting and the management of risks and opportunities across a range of activities.

8. The Committee has continued to review and refine its forward work programme to ensure oversight remains focused on key strategic programmes, projects and emerging areas of activity. A programme of work for 2027 will be agreed at the meeting of 11 December 2026.

Conclusions

9. The Committee has operated effectively during the reporting period in accordance with its Terms of Reference, supporting the Board's oversight of programme delivery, strategic outcomes and organisational performance.

10. Through its work, the Committee has supported the Board's oversight of organisational performance and delivery against strategic objectives, while maintaining a focus on outcomes, impacts and continuous improvement.

11. The Committee wishes to record its thanks to officers for the quality of reports presented throughout the year and for their constructive engagement in supporting the Committee's work.

Mariaan Pita
30 October 2026
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For information

Title: **Resources committee annual report**

Prepared by: **Mariaan Pita, Executive Support Manager**

Purpose

1. This paper presents the annual report of the Resources Committee to members for comment prior to circulation to the Board.

Recommendations

2. The Committee is asked to:
   a) Consider the draft annual report of the Resources Committee.
   b) Agree any amendments to the draft prior to circulation to the Board.

Background

3. In line with internal audit recommendations and as an element of the remit of the Committees, each Committee submits an annual report covering its activities and reflecting on its operations over the course of the last year to the Board. This paper presents the report for the Resources Committee over the last annual cycle.

Resources Committee Annual Report to Board for Period November 2025 to October 2026

Activity in Period

4. The Committee met five times up to and including October 2026 in the period covered by this report.

5. The Committee has scrutinised management's work and sought assurance over the following key aspects of the Cairngorms National Park Authority's operations over the course of the reporting period:
   a) Chief Executive pay
   b) Staff pay position
   c) Budget monitoring for both 2024/25 and 2025/26
   d) Budget management and development of future budget estimates.
   e) Health and Safety operations.
   f) Staff engagement, including Staff Consultative Forum discussions.
   g) Workforce Management Strategy 2030
   h) Operational Development and People Strategy
   i) Analysis of funding provided to communities within the National Park
   j) Delivering the Cairngorms National Park Authority's Equality Duties, including scrutiny of the Park Authority's Equal Pay Audit.
   k) Staff absence report
   l) Report on staff turnover in 2025

6. The Park Authority continues to focus on the potential to secure significant inward grant funding and private finance in support of its activities.

Review of activities and commentary

7. Overall, the committee feels it has been successful in discharging its remit and performing an appropriate and valuable element of the Park Authority's governance and assurance processes. Appropriate areas of overlap with other committees on performance and risk management have been recognised and minimised, with matters passed on between Committees within their remits as necessary.

8. This annual report is more a factual record of the activities of the Committee over the period, rather than a qualitative evaluation of the work of the Committee.

9. There have been no instances of need for escalation of concerns to the Board. Where appropriate, relevant matters have been highlighted to other committees to support coordinated assurance and effective governance.

10. The Committee considered a broad range of financial, organisational development and workforce matters during the year. Particular attention was given to financial planning and monitoring, workforce strategy, staff engagement, health and safety, equality and workforce metrics. Through this work, the Committee has provided assurance to the Board regarding the effectiveness of management arrangements and internal controls across these areas.

11. The Committee also considered several strategic workforce matters in a confidential session during the year, including long-term workforce planning, organisational development and employee engagement. These discussions supported the Committee's role in providing strategic oversight of the Authority's people resources.

12. The Committee received analysis of the geographical distribution of grants and contract awards made during 2025/26, providing assurance on the Authority's contribution to community wealth building within the National Park. The Committee noted that 100% of grant funding was awarded within the Park and that, overall, 70% of grant and contract expenditure was directed towards benefiting communities within the Park. Members also considered the opportunities and constraints associated with public procurement regulations and the actions being taken to increase opportunities for local suppliers and contractors to compete for future work.

13. The Committee has not identified any changes required to its terms of reference over the course of this reporting period.

Conclusions

14. The operation of the Resources Committee continues to provide an important and effective component of the Park Authority's assurance framework. Its oversight of

financial and people resources enables comprehensive scrutiny of the management of these key areas, while supporting Members in providing strategic direction and contributing to the effective planning and stewardship of the organisation's resources.

15. Current members believe there are no significant changes needed in the Committee's operations over the coming year. Committee members will continue to work with senior officers to evolve and adapt reporting structures as required.

16. The Committee wishes to record its appreciation for the support provided by officers throughout the year, particularly for the quality of reporting, professional advice and constructive engagement that has assisted the Committee in carrying out its responsibilities effectively.

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19 October 2026
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