



For decision

Title: Internal audit plan 2025/26: Governance

Cover Paper: Louise Allen, Head of Finance and Corporate Operations

Report submitted by: Peter Clark, Scott McCready, wbg

Purpose

This paper presents the Internal Auditor's review of the Park Authority's governance arrangements and was conducted as part of the agreed plan of work for 2025-26 (Annex 1). The purpose of this review was to assess whether the Park Authority has appropriate governance arrangements in place and that these have been embedded. This review sought to provide assurance that the Authority's corporate governance arrangements are appropriate and represent good practice.

Recommendations

The Audit and Risk Committee is asked to

- a) Consider the internal auditors report and findings.
- b) Endorse the management responses to recommendations for future action and improvements.

Executive Summary

1. Wbg have completed their internal audit review of the Cairngorms National Park Authority's governance arrangements.
2. Seven control objectives were audited:
 - a) There is an effective scheme of governance in place
 - b) There are appropriate mechanisms in place to support effective leadership of the organisation
 - c) The relationships and communication channels in place with external bodies support an effective system of governance



- d) Clear responsibilities and reporting arrangements are established and are being followed
 - e) There are effective scrutiny arrangements in place, which are being followed
 - f) There is a formal meeting structure in place
 - g) The Organisation's governance arrangements meet the Framework document(s) agreed between the Park Authority and the Scottish Government, guided by the National Parks (Scotland) Act 2000
3. A strong level of assurance was provided in relation to the Authority's governance arrangements, which were found to be appropriate, and embedded throughout.
4. Two low-grade recommendations were made:
- i. The Park Authority should formalise the meeting frequency of its Board and its supporting Committees. This should be included within the Board's Standing Orders, and the Terms of Reference of each supporting Committee
 - ii. The Authority should formally document the expected process for the review and approval of its Committees' Terms of Reference. The Authority should consider including this within the Standing Orders of the Board, or within the individual Terms of Reference for each Committee
5. The Internal Auditor also made two observations, arising from Members' responses to the Auditor's questionnaire, for the Committee's consideration (section 4 of the report).
6. The recommendations made were accepted by management.

Louise Allen

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