

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: PENSIONS ADMINISTRATION**

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#### **Purpose**

To present the internal auditor's report on the Authority's pensions administration processes.

#### **Recommendations**

**The Audit & Risk Committee is asked to:**

- a) **Consider the internal auditor's findings.**
- b) **Endorse the management responses to the recommendations for action raised by the internal auditor.**

#### **Executive Summary**

1. The Park Authority's internal auditors, BDO, have undertaken a review on the Authority's pension's administration processes. The Authority has a requirement to undertake a regular internal audit of its pension's administration processes and to include the date of its most recent internal audit review on our annual pension's certification. This internal audit review therefore discharges this responsibility, in addition to providing a valuable independent review of the Authority's control systems in this area of work. This review has an indirect relevance to the Authority's mitigation and management of strategic risk A8 on the Authority's strategic risk register:  
"Reputation: perceived actions and behaviours of the organisation are not commensurate with our values ..."
2. The primary motivation for the review for the Authority's Management is, however, to review a key area of internal control processes within our Human Resources and Payroll administration.
3. The full report arising from the review is included as Annex I to this paper.
4. The report grades both the design and operational effectiveness as "substantial" – definitions of the grading system are set out in Appendix 2 to the attached report. The report highlights 2 low priority recommendations for improvements. The

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recommendations have been accepted by management. The management responses are noted within the report.

**David Cameron, Director of Corporate Services**

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