

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

Title: INTERNAL AUDIT REVIEW: GRANT AWARDS

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Purpose

To present Deloitte's internal audit findings on the operation of the Authority's grant awarding process to the Audit Committee.

Recommendations

The Committee is asked to:

1. Consider the internal auditor's findings on the operation of the Authority's grant awarding process set out in Annex 1;
2. Endorse the management responses to the recommendations for action.

Executive Summary

Deloitte, the Authority's internal auditors, have undertaken a review of the Authority's grant awarding process as part of their approved internal audit work programme. The outcome of that review is set out in Deloitte's report, set out at Annex 1 to this paper.

The review finds that, overall, the control environment was found to be adequate. The report highlights a number of areas where improvements could be made, and makes five recommendations for action. Management responses to these recommendations have been made by the Head of Corporate Services on behalf of the Authority, and are also set out in the Annex.
