

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

Title: INTERNAL AUDIT ANNUAL REPORT 2005/06

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Purpose

To present Deloitte's internal audit annual report for 2005/06.

Recommendations

The Committee is asked to:

1. Consider the internal auditor's annual report on their activities during 2005/06;

Executive Summary

Deloitte, the Authority's internal auditors, have submitted their Internal Audit Annual Report for 2005/06. This is attached as Annex 1 to this paper.

As internal auditors, Deloitte's role is to provide the Audit Committee, Board and Management with independent assurance as to the adequacy and effectiveness of the systems of internal control they review.

All fieldwork has been completed in accordance with the audit plan for the year previously agreed by the Committee, with the exception of the planned review of procurement which has been deferred to align work with responses to the McClelland Report on procurement strategies.

No priority 1 – major issues – were identified in the year.

On the basis of the work undertaken in the year, the internal auditors conclude that the outcome of reviews indicate that the Cairngorms National Park Authority has an adequate framework of control.
