

**CAIRNGORMS NATIONAL PARK AUTHORITY
AUDIT & RISK COMMITTEE**

FOR DECISION

**Title: INTERNAL AUDIT REVIEW: IT GENERAL
CONTROLS**

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Purpose

To present the internal auditor's report on IT General Controls.

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 of the Authority's general control environment and procedures on IT as part of the agreed 2016/17 internal audit plan. This review comprised an assessment of the general technology control environment by considering the adequacy of network security and the monitoring, maintenance and administration of the network and network devices.
2. The full report arising from the review is included as Annex 1 to this paper.
3. The report grades both the Design and Operational Effectiveness as "limited" – definitions of the grading system are set out in Appendix 2 to the attached report. The report highlights 3 low priority recommendations for improvements and 8 medium priority recommendations. All the recommendations have been accepted by management whose responses are noted within the report.

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