

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: ANNUAL INTERNAL AUDIT REPORT

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Purpose

To present the internal auditor's Annual Internal Audit Report for 2016/17.

Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditor's annual report covering their work in 2016/17;**
- b) Note the internal audit opinion set out on page 8 of the report;**
- c) Consider whether the report raises any issues prior to the review of the final accounts document for 2016/17 and the Governance Statement included in the accounts document.**

Executive Summary

1. The Head of Internal Audit is required to provide an annual opinion on the overall adequacy and effectiveness of the Authority's system of internal control. For 2016/17, BDO have provided the Authority's internal audit function; this is their first year of providing internal audit service.
2. The full Annual Internal Audit report is set out as Annex I to this paper.
3. With the exception of IT General Controls, where further work is required to ensure robust processes, the report found that the risk management activities and controls in the areas examined were found to be suitably designed to achieve the specific risk management, control and governance arrangements. The report highlights there were no "high" level recommendations raised over the course of 2016/17, with a total of 26 "moderate" (13) or "low" (13) level recommendations raised over the course of eight internal audit reviews.
4. The overall internal audit opinion for the period 1 April 2016 to 31 March 2017 is that risk management, control and governance arrangements were operated with sufficient effectiveness to provide reasonable assurance overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

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