

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: INTERNAL AUDIT REVIEW: AUDIT  
RECOMMENDATIONS FOLLOW UP**

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### **Purpose**

This paper presents BDO's internal audit review of the Authority's progress in implementing agreed actions in response to previous audit recommendations.

### **Recommendations**

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

- a) Consider the internal auditor's findings on the Authority's progress in implementing actions to address previous audit recommendations;**
- b) Endorse the management responses to actions which remain to be implemented or are currently partially implemented.**

### **Executive Summary**

1. The Park Authority's internal auditors, BDO, have undertaken a review of the Authority's progress in implementing actions to address previous audit recommendations. The full report of the review is attached at Annex 1 to this paper.
2. The review covers 43 recommendations raised across 16 audit reviews. While action has been taken on 58% of recommendations (14 fully implemented and 11 partially implemented) the report highlights that a significant number of actions (18 or 42%) have not been addressed. We recognise that this is a large number of recommendations to not have at least had action initiated in addressing control issues and therefore that work in addressing audit recommendations has not been at a level desired.
3. The year has been particularly busy for the Corporate and communications teams to whom the great majority of these recommendations fall and the pressure on resources and time has certainly been a factor in some of these actions not having been progressed as intended over the course of the year. The Grantown office extension project, Europarc Conference, management of ongoing LEADER monitoring and financial issues, supporting bids for external funding and developing service

provision for other partner bodies have all had an impact on resources available in the year. There has also been some impacts from staff turnover.

4. The Authority's performance over recent years in implementing agreed actions against audit recommendations has been relatively good. Performance this year has dipped below these levels and there is a clear need to prioritise action on the partially addressed and outstanding audit recommendations. This will now be given due attention. All outstanding recommendations have been accepted by management and updated management responses are set out in the report at Annex I, including responsibilities and timetables for implementing improvement actions.

**David Cameron**

**22 August 2018**

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