

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

FOR DECISION

Title: INTERNAL AUDIT REVIEW: CORPORATE GOVERNANCE REVIEW

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Purpose

To present the internal auditor's Corporate Governance Review.

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 key Corporate Governance controls as part of the agreed 2017/18 internal audit plan.
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 "substantial" – definitions of the grading system are set out in Appendix 2 to the attached report. The report highlights 1 low priority recommendation for improvement. The recommendation has been accepted by management. The management response is noted within the report.

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