

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

FOR DECISION

Title: INTERNAL AUDIT REVIEW: FOLLOW UP

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Purpose

To present the internal auditor's Follow Up 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 follow up review on implementing previous Internal Audit recommendations from 14 separate reports. Of 56 audit recommendations, as of July 2017, 48 have been implemented, 2 superseded and not implemented.
2. The full report arising from the review is included as Annex 1 to this paper.
3. The report highlights 2 medium priority and 4 low priority recommendations for improvements. Management's responses are noted within the report.

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