

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 2015/16.

Recommendations

The Audit & Risk Committee is asked to:

- a) **Consider the internal auditor's annual report covering their work in 2015/16;**
- b) **Note the internal audit opinion set out on page 5 of the report;**
- c) **Consider whether the report raises any issues prior to the review of the final accounts document for 2015/16 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 2015/16, KPMG have provided the Authority's internal audit function, with this being the fifth year of KPMG's internal audit service provision.
2. The full Annual Internal Audit report is set out as Annex I to this paper.
3. The report highlights there were no "critical" or "high" level recommendations raised over the course of 2015/16, with a total of 22 "moderate" or "low" level recommendations raised over the course of eight internal audit reviews.
4. The overall internal audit opinion for the period 1 April 2015 to 31 March 2016 is that "significant (with minor improvements) assurance can be given on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control."

David Cameron, Director of Corporate Services
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