

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: 2016/17 ANNUAL INTERNAL AUDIT PLAN**

**Prepared by: CLAIRE ROBERTSON, BDO**

#### **Purpose**

This paper presents BOD's draft Annual Internal Audit Plan for 2016/17.

#### **Recommendations**

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

- a) Approve the Annual Internal Audit Plan for 2016/17;**
- b) Approve the Internal Audit Charter as set out in Appendix VI of the Internal Audit Plan.**

#### **Executive Summary**

1. The proposed internal audit plan for 2016/17 prepared by the Authority's new internal auditors, BDO Limited Liability Partnership, is set out in full at Annex I to this paper. The proposed plan has been drawn up following consultation with management and in the context of review of the Authority's strategic risk register and wider documents. As the first year of a new internal audit engagement, the proposed plan also takes account of the requirements of BDO LLP as a new internal audit firm in undertaking some work to gain basic assurances over the workings of the Authority's internal control systems.
2. The Authority's management have agreed that the internal audit of the Authority's risk management should proceed in order to assist BDO with an understanding of this key element of the Authority's internal control systems. This internal audit review has already commenced.
3. The internal audit of LEADER is a requirement of the Service Level Agreement between Scottish Government and the Authority as the Accountable Body for Cairngorms LEADER.

**David Cameron**

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