

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

**Title: INTERNAL AUDIT REVIEW: COVID19 RECOVERY /
BUSINESS CONTINUITY PLANNING**

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Purpose

This paper presents AZETS' internal audit review of the Authority's COVID19 Recovery and associated Business Continuity Planning systems and controls.

Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditor's findings on the COVID19 Recovery and associated Business Continuity Planning systems and controls;**
- b) Endorse the management responses to recommendations for action raised by the internal auditor.**

Executive Summary

1. The Park Authority's internal auditors, AZETS, have undertaken a review of the Authority's COVID19 Recovery actions and associated Business Continuity Planning systems and controls as part of the agreed 2020/21 internal audit plan. The full report of the review is attached at Annex I to this paper.
2. The report considers three areas of control assessment, with one of these three areas graded as "green", control objective achieved, and two graded as "yellow", control objective achieved with no major weaknesses and with scope for improvement.
3. Three recommendations for action are raised. One recommendation is at Grade 1, with limited risk exposure where controls are working effectively but could be strengthened. Two recommendations are at Grade 2, where there is assessed to be moderate risk exposure and controls are not working as effectively and efficiently and may create moderate organisational risk.
4. All recommendations have been accepted by management with responses set out in the report, including responsibilities and timetables for implementing improvement actions.

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