



**Cairngorms National
Park Authority
Internal Audit
Progress Report
January 2021**



Cairngorms National Park Authority

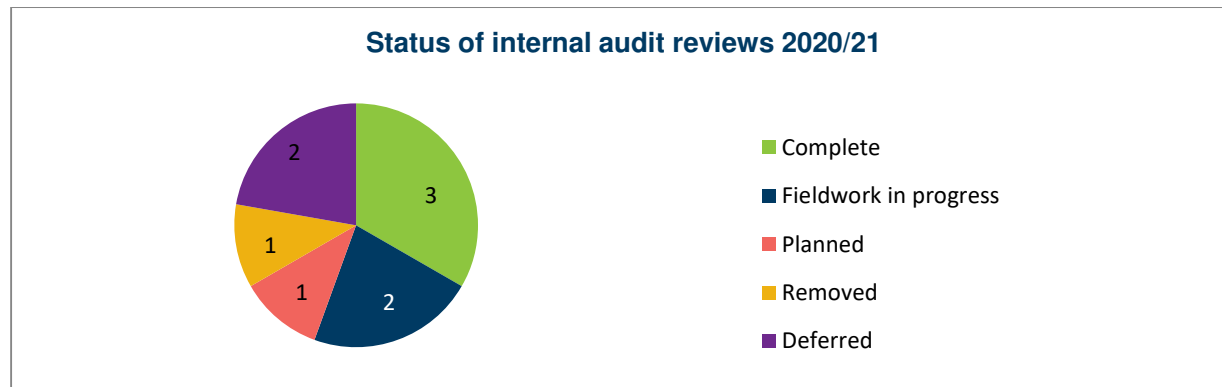
Internal Audit Progress Report

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Summary

This paper provides the Audit and Risk Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan. We remain on course to deliver the Internal Audit Plan by the March 2021 meeting.

Two changes have been made to the plan since the last Audit and Risk Committee meeting, following discussions with management the Legacy Liabilities audit has been deferred to the 2021/22 audit plan, and the Outdoor Access Infrastructure review has been removed as a result of further external guidance being provided in this area. We have completed two reviews since the last meeting: Corporate Governance and Covid-19 Recovery.



Plan for next quarter

The following reports are due to be presented to the March 21 Audit and Risk Committee:

- VAT Health Check
- Data Management
- Follow Up
- 2020/21 Annual Internal Audit Report
- 2021/22 Internal Audit Plan

Action for Committee

The Audit and Risk Committee is asked to note the contents of this report and to approve the plan for the next quarter. We also invite any comments on the format or content of this report.

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2020/21 audit plan progress

Ref and Name of report	Quarter	Current status	Planned ACC	Actual ACC
A4. VAT Health Check	Q2	Fieldwork in Progress	Mar 21	
B1. Corporate Governance	Q2	Complete	Mar 21	Jan 21
C1. Covid Recovery	Q2	Complete	Mar 21	Jan 21
C2. Legacy Liabilities	Q3	Deferred	N/A	N/A
C3. Outdoor Access Infrastructure	Q2	Removed	N/A	N/A
D1. ICT Strategy		Deferred	N/A	N/A
D4. Data Management	Q3	Fieldwork in Progress	Mar 21	
E1. LEADER Administration	Q1	Complete	Sept 20	Sept 20
E2. Follow Up	Q3	Planned	Mar 21	
Annual report		N/A	Mar 21	

Key:	Description
Complete	Audit work complete and report has been agreed and finalised
Draft Report	A draft report has been issued
Fieldwork complete	The audit work is complete but the draft report has not yet been issued.
Fieldwork in progress	The audit work is in progress.
Planned	The scope and timing of the audit has been agreed with management
Planning	The scope and/or timing of the audit has yet to be agreed with management

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