

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

**Title: INTERNAL AUDIT REVIEW: AUDIT
RECOMMENDATIONS FOLLOW UP**

Prepared by: CLAIRE ROBERTSON, BDO

Purpose

This paper presents BDO's internal audit review of the Authority's progress in implementing agreed actions in response to previous audit recommendations.

Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditor's findings on the Authority's progress in implementing actions to address previous audit recommendations;**
- b) Endorse the management responses to actions which remain to be implemented or are currently partially implemented.**

Executive Summary

1. The Park Authority's internal auditors, BDO, have undertaken a review of the Authority's progress in implementing actions to address previous audit recommendations. The full report of the review is attached at Annex I to this paper.
2. The review covers 43 recommendations raised across 19 audit reviews. The review highlights that, of these 43 recommendations 17 (40%) have been fully implemented, a further 8 (19%) have either been partially implemented or superseded while 11 (26%) are not yet due for implementation according to schedules for action established by management and agreed by the Audit and Risk Committee. A total of 7 (16%) of recommendations for action to improve controls have not had action taken on them within planned timetable. Of the recommendations where action has yet to be taken, 2 actions are graded as "amber" or medium status while the remaining 5 are "green" or relatively low risk status.
3. Over a year where the Europarc Conference was in planning and delivered, staff transferred into the new office extension, and significant projects such as the Customer Relationship Management system were procured and initiated, it is reassuring that management and staff teams continued to act on recommended control improvements with full or partial action taken on 78% of the actions scheduled over the period.

4. The Management Team remain aware of those areas of action not yet addressed. While there is some reassurance that the majority of these recommendations are low risk and relatively minor control improvements, we will ensure that appropriate resource and priority is given to addressing these remaining issues within the reviewed timetable suggested in the management updates included in Annex I.

David Cameron

30 April 2018

davidcameron@cairngorms.co.uk
