

**CAIRNGORMS NATIONAL PARK AUTHORITY
AUDIT & RISK COMMITTEE**

FOR DECISION

Title: 2019/20 INTERNAL AUDIT PLAN

Prepared by: CLAIRE ROBERTSON, BDO

Purpose

This paper presents the internal auditor's Annual Audit Plan for 2019/20 accounts.

Recommendations

The Audit & Risk Committee is asked to:

- a) **Approve the Annual Internal Audit Plan for 2019/20;**
- 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 2019/20 prepared by the Authority's internal auditors, BDO, 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.
2. 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.

Danie Ralph, Finance Manager

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