

**CAIRNGORMS NATIONAL PARK AUTHORITY
AUDIT COMMITTEE**

FOR DISCUSSION

Title: 2014/15 ANNUAL INTERNAL AUDIT PLAN

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Purpose

This paper presents KPMG's draft Annual Internal Audit Plan for 2014/15.

Recommendations

The Committee is asked to:

- a) Consider the Annual Internal Audit Plan for 2014/15.

Executive Summary

The Committee agreed a strategic internal audit plan covering the three year period spanning 2011/12 to 2013/14 at its meeting in December 2011. KPMG tenure as internal auditors was discussed at the audit committee meeting on 27 June, and extended for one year, with the possibility to extend for a further to cover 2015/2016.

This paper presents the proposed internal audit plan for 2014/15, which representing the first annual extension of the original three year strategic plan. The draft Internal Audit Plan for 2014/15 prepared by KPMG is presented at Annex I to this paper.

The plan continues to cover a joint internal audit approach for both National Park Authorities. The Plan is therefore presented for discussion by Committee at this stage, while it is also being considered internally within Loch Lomond and the Trossachs National Park Authority.

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August 2014

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