



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

November 2022



Cairngorms National Park Authority

Internal Audit Progress Report

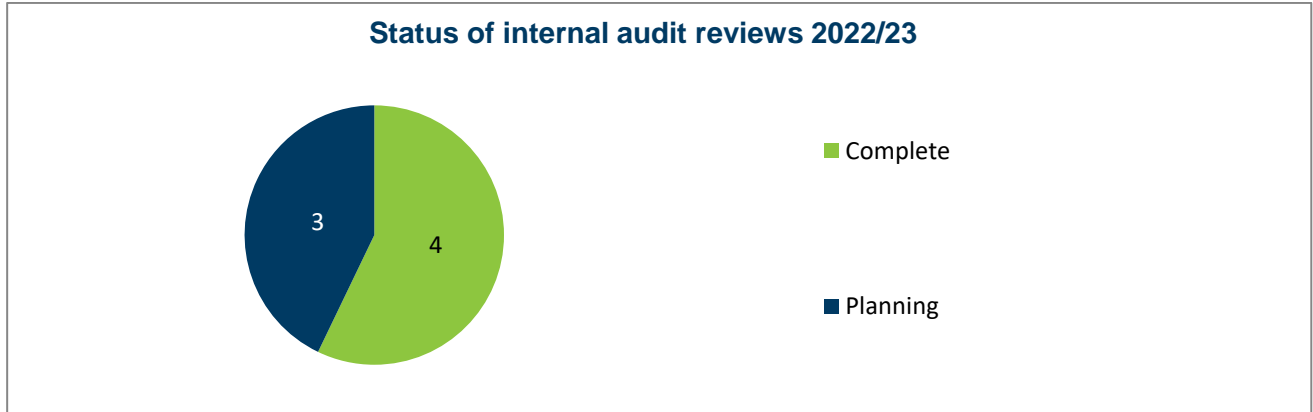
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Summary

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 have completed one audit since the last Audit and Risk Committee meeting: Follow Up Part 1. No changes have been made to the audit plan.

We remain on track to deliver our internal audit plan as agreed.



Plan for next quarter

The following reports are due to be presented to the February 2023 Audit and Risk Committee:

- Payroll and Expenses
- Data Management

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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2022/23 Audit Plan Progress

Ref and Name of report	Quarter	Current status	Planned ACC	Actual ACC
A2. Payroll and Expenses	Q3	Planned	Feb 23	
B2. Performance Management	Q1	Complete	Sept 22	Sept 22
C2. Workforce Management and planning	Q1	Complete	Sept 22	Sept 22
D2. Data Management	Q3	Planned	Feb 23	
E1. Leader Administration	Q2	Complete	Sept 22	Sept 22
E2. Follow up Part 1	Q2	Complete	Dec 22	Dec 22
E2. Follow up Part 2	Q4	Planned	May 23	
Annual report	N/A	N/A	May 23	

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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