

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

FOR INFORMATION

Title: INTERNAL AUDIT REVIEW: RISK MANAGEMENT REVIEW

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Purpose

To present the internal auditor's Risk Management Review.

Recommendations

The Audit & Risk Committee is asked to:

- a) **Consider the internal auditor's findings.**

Executive Summary

1. As part of the 2019-20 Internal Audit plan, it was agreed that Internal Audit would assess risk management strategy and processes deployed within the Authority. The full report of the review is attached at Annex I to this paper.
2. Both the design and operational effectiveness of the Authority's processes are graded as substantial. Three low level recommendations for improvement actions were raised by the internal auditors and have been accepted by management.

David Cameron, Director of Corporate Services

19 August, 2019

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