

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: INTERNAL AUDIT ANNUAL REPORT 2018/19**

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#### **Purpose**

To present the internal auditor's Annual Internal Audit Report for 2018/19.

#### **Recommendations**

**The Audit & Risk Committee is asked to:**

- a) Consider the internal auditor's annual report covering their work in 2018/19;**
- b) Note the internal auditor's annual Statement of Assurance is set out on page 8 of their report;**
- c) Consider whether the report raises any issues prior to the review of the final accounts document for 2018/19 and the Governance Statement included in the accounts document.**

#### **Executive Summary**

1. The Head of Internal Audit is required to provide an annual opinion on the overall adequacy and effectiveness of the Authority's system of internal control. The Authority's internal audit function is carried out by BDO LLP.
2. The full Annual Internal Audit report is set out as Annex 1 to this paper.
3. Six audits were carried out during the year with a total of 13 recommendations made – 1 high, 6 medium level and 6 Low level. Additionally, a follow up report was undertaken on recommendations made from 2017-18 and prior years. Out of 43 recommendations followed up 17 were fully implemented, 7 partially implemented, 7 were not yet implemented, 1 superseded and 11 recommendations were not yet due for implementation by the time of the follow up. All non-implemented recommendations have been flagged for implementation by 31 December 2019 or before.
4. The overall internal audit opinion for the period 1 April 2018 to 31 March 2019 is that risk management activities and control in the areas examined were (1) found to be suitably designed to achieve the specific risk management, control and governance arrangements, with the exception of the business continuity plan where further work is required, and (2) were operated with sufficient effectiveness to provide reasonable,

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but not absolute assurance that the related risk management, control and governance were achieved for the year, in all areas except business continuity.

**Danie Ralph, Finance Manager**  
**28 August 2019**

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