

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT: CONTROLS RISK SELF ASSESSMENT

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Purpose

This paper presents the internal auditor's annual review of the design and effectiveness of the Authority's key internal control systems, conducted as part of the agreed 2013/14 internal audit programme.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's report on design and effectiveness of the Authority's key internal control systems;
- b) Endorse the management responses to the recommendations for action raised by the internal auditor.

Executive Summary

The Authority's internal auditors, KPMG, have completed their review of the design and effectiveness of the Authority's key internal control systems undertaken as part of the agreed 2013/14 internal audit plan. The full report is set out at Annex I to this paper.

The review helps consider in some detail the following strategic risks set out in the Authority's approved risk register:

- a) Insufficient funding;

The review also helps consider the Authority's linkage and contribution to the National Performance Framework Outcome 16 Our public services are high quality, continually improving, efficient and responsive to local people's needs.

The report highlights 2 moderate and 2 low priority recommendations for improvement actions, all of which have been accepted by management with proposed responses set out in the Annex.

David Cameron
25 November 2013
