

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT: REVIEW OF FINANCIAL MANAGEMENT, PLANNING AND EFFICIENCIES

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Purpose

This paper presents the internal auditor's annual review of the Authority's financial management, financial planning and efficiencies planning processes, 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 financial management, financial planning and efficiencies planning processes;
- 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 Authority's financial management, financial planning and efficiencies planning processes 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;
- b) Small scale means few options when unexpected happens with insufficient staff capacity to cover sudden added priorities

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 only 1 low priority recommendation for improvement action, on the Authority's monitoring of efficiency savings being delivered against plans, with the management response accepting this recommendation on reinvigorating monitoring and reporting processes.

David Cameron
25 November 2013
