

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT: REVIEW OF LEADER

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Purpose

This paper presents the internal auditor's annual review of the Authority's support to the Cairngorms LEADER programme, conducted as part of the agreed 2013/14 internal audit programme. The review seeks to provide assurance over key processes and controls surrounding the cycle from claims processing through to final payment and project closure. The internal auditors have also considered the audit trail for grants and, on a sample basis, the adequacy of supporting documentation, as well as processes for project on-the-spot and ex spot inspections

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's report on LEADER 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 LEADER processes as part of the agreed 2013/14 internal audit plan. This internal audit review is required annually as part of the Service Level Agreement established between the Scottish Government and the Authority as the lead partner for financial and administrative support to the Cairngorms LEADER Local Action Group. 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:

- *The communities within the National Park do not engage with the Authority or buy into their part in delivering the NPPP: the support to Cairngorms LEADER forms one of the key mitigation actions in the strategic risk register to help ensure that communities are engaged with the NP and the NPPP.*

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 moderate priority and 2 low priority recommendations for improvement actions. All recommendations have been accepted by management and draft responses set out for consideration by Committee.

David Cameron
27 November 2013
