

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: INTERNAL AUDIT REVIEW: CARBON MANAGEMENT AND INTERNAL SUSTAINABILITY REPORTING**

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#### **Purpose**

This paper presents the internal auditor's review of the Authority's arrangements for carbon management and internal sustainability reporting, 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 the Authority's arrangements for carbon management and internal sustainability reporting;
- 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 arrangements for carbon management and internal sustainability reporting, 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) Pressure for economic growth difficult to balance against the Park's special qualities (risk 7) through demonstrating the Authority's approach to carbon management;
- b) Public may not be fully signed up for "low carbon economy". It can appear to be a more expensive alternative. Government support is variable (risk 18) through Authority's leadership role in demonstrating cost effectiveness of low carbon actions.
- c) Climate change agenda is not fully adopted into development and delivery of policies and projects (risk 28).

The review also helps consider the Authority's linkage and contribution to the National Performance Framework Outcomes:

- 14 - We reduce the local and global environmental impact of our consumption and production.
- 16 - Our public services are high quality, continually improving, efficient and responsive to local people's needs.

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**Audit Committee Paper 2 07/03/14**

The report highlights 4 recommendations for improvement action, one of which is graded as a moderate priority, with 3 low priority recommendations. We have accepted the recommendations and management responses are given to these in the annexed detailed report from the internal auditors.

**David Cameron,**  
**25 February 2014**  
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