

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: INTERNAL AUDIT: FOLLOW UP REVIEW 2013/14**

**Prepared by: BRIAN CURRAN, KPMG**

#### **Purpose**

This paper presents the internal auditor's follow-up review of action taken by the Authority in implementing previous audit recommendations. The follow up review was 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 implementation of previous audit recommendations;
- b) Endorse the updated management responses and revised deadlines for implementation set out for those outstanding recommendations where work to date has only been partially completed.

#### **Executive Summary**

The Authority's internal auditors, KPMG, have completed their follow up review of the Authority's implementation of previous audit recommendations. This review was undertaken as part of the agreed 2013/14 internal audit plan. The full report is set out at Annex I to this paper.

Undertaking formal follow up reviews of action taken in implementing previous audit recommendations helps ensure that those improvements to internal control systems highlighted by audit and accepted by management are actually implemented, and therefore that the Authority's internal control systems are maintained and, where possible, improved. In considering a wide range of previous recommendations, the follow up review also helps in management of a number of the Authority's strategic risks.

The report highlights that seven previous internal audit reports were within the scope of the sample for this follow up review. These 7 reports covered 18 recommendations (5 rated as moderate priority and 13 as low priority). The report highlights that 7 of the 18 recommendations have been implemented in full, with work in progress on the remaining 11. However, these 11 recommendations (61% of sample) have yet to be fully implemented. Commentary on progress including any reasons for delay are set out in Annex I.

Member's attention is drawn in particular to pages 12 and 13 of Annex I, where the management commentary indicates that two recommendations have been under review

through the course of the year and decisions have been taken that implementation of these recommendations is not warranted at this point in time. Including both of these recommendations as items that have been fully considered reduces the number of outstanding matters from these previous audit reports to 9 (50%).

Overall, the report indicates that attention is given to audit recommendations raised and due consideration given to required improvements in control systems. As indicated, some work has been done on those remaining 9 recommendations, although they have not yet been fully implemented into control systems. We will aim to resolve these matters and have given revised implementation dates. Delays on the whole result in workload pressures over the course of the last year, including supporting wider organisational change, the focus on delivery of the budget and capital programme to target, and the additional work undertaken over 2013 in reconciling the Authority's position with LEADER funding.

**David Cameron**

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[davidcameron@cairngorms.co.uk](mailto:davidcameron@cairngorms.co.uk)

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