

**CAIRNGORMS NATIONAL PARK AUTHORITY  
AUDIT & RISK COMMITTEE**

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**FOR DECISION**

**Title: INTERNAL AUDIT REVIEW: STRATEGIC PLANNING**

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**Purpose**

This paper presents BDO's internal audit review of the Authority's strategic planning processes and controls.

**Recommendations**

**The Audit & Risk Committee is asked to:**

- a) Consider the internal auditor's findings on the Authority's arrangements for strategic planning;**
- b) Endorse the management responses to recommendations for action raised by the internal auditor.**

**Executive Summary**

1. The Park Authority's internal auditors, BDO, have undertaken a review of resource management as part of the agreed 2018/19 internal audit plan. The full report of the review is attached at Annex I to this paper.
2. The report grades both design and implementation of the processes and controls strategic planning as substantial. No recommendations for improvement actions were raised by the BDO.

**David Cameron**  
**06 February 2019**  
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