

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

Title: INTERNAL AUDIT REVIEW: FINANCIAL PLANNING REVIEW

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Purpose

This paper presents BDO's internal audit review of the Authority's resource management arrangements and control systems.

Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditor's findings on the Authority's arrangements for resource management;**
- 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 1 to this paper.
2. The report grades both design and implementation of arrangements for resource planning as substantial. No recommendations for improvement actions were raised by the BDO.

David Cameron

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