

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT COMMITTEE

FOR DECISION

Title: 2011/12 TO 2013/14 STRATEGIC INTERNAL AUDIT PLAN AND 2011/12 ANNUAL INTERNAL AUDIT PLAN

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Purpose

This paper presents and seeks agreement to KPMG's strategic internal audit plan for the three year period 2011/12 to 2013/14 and to the 2011/12 Annual Internal Audit Plan.

Recommendations

The Committee is asked to:

- a) Approve the internal audit strategic plan for 2011/12 to 2013/14;
- b) Approve the Annual Internal Audit Plan for 2011/12.

Executive Summary

The Committee informally considered the draft 2011/12 to 2013/14 Strategic Internal Audit Plan and 2011/12 Annual Internal Audit Plan during the combined training day for members of both National Park Authorities' Audit Committees on 3 October 2011.

Discussions on 3 October highlighted:

- a) An increase in risk rating around commercial income generation activity, focused in particular around the needs of Loch Lomond and the Trossachs NPA.
- b) Commercial Income Generation review brought forward into 2011/12 as a result of the above, with the visitor reputation review moved back into 2012/13.
- c) A revision to presentation to more clearly show the anticipated split of audit days input into both NPAs.

Members agreed on 3 October that the updated plans, incorporating any amendments following on from discussions, should be presented for formal approval at the next meeting of the Committee. Accordingly, the revised report, incorporating these adjustments, is now presented as an Annex to this paper.

David Cameron

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