

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

Title: UPDATE ON OUTSTANDING AUDIT RECOMMENDATIONS

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Purpose

To present an update of progress made by officers on recommendations made in previous internal audit reports.

Recommendation

The Committee is requested to:

- a) note the progress made to date on previous internal audit recommendations, as summarised in the paper;

Executive Summary

This paper presents a summary of previous recommendations for improvements to the Authority's internal control systems, together with comment on progress made to date by officers. The schedule set out in Annex I includes all previous audit recommendations which have not to date been agreed as completed or requiring no further action. Action is being taken in all cases.

A full follow-up review of each area has been undertaken by the internal auditors (Deloitte to end of 2010/11 financial year) as part of each year's audit activity, and was reported to Committee. The update provided here is intended to complement rather than replace internal audit's follow-up process, giving members an ongoing update on progress on those activities not, to date, reported as completed.

The schedule of recommendations set out in Annex I also includes recommendations arising from internal Best Value reviews of activities undertaken by the Corporate Services Director. Such reviews are typically undertaken as part of investigating any complaints on or requests for clarification of the Authority's services. As such, the Authority's complaints process is, itself, fully integrated with the organisation's Best Value process, which seeks continuous improvements in service provision.
