

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

**Title: UPDATE TO ANNUAL INTERNAL AUDIT PLAN
2016/17**

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Purpose

To present an update of BDO's Annual Internal Audit Plan for 2016/17.

Recommendations

The Audit & Risk Committee is asked to:

- i. Consider the internal auditor's update report on the 2016/17 audit;**
- ii. Review and, subject to any comments from members, endorse the management responses to actions raised in the report.**

Executive Summary

1. The Authority's internal auditors, BDO, have now undertaken and reported on the majority of their work agreed by the Committee as set out in the internal audit plan for 2016/17.
2. Management have discussed the potential with BDO of bringing forward the internal audit of IT controls into the 2016/17 and have identified that budget resource is available to support this. The early completion of the IT controls work will help support the advisory audit proposed in the 2017/18 internal audit plan on this subject. This work in turn contributes both to the delivery of the second phase of the Organisational Development Strategy and to the mitigation of strategic risks around the robustness of IT recently included in the strategic risk register.

David Cameron
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