



**Cairngorms National
Park Authority
Internal Audit
Progress Report
September 2021**



Cairngorms National Park Authority

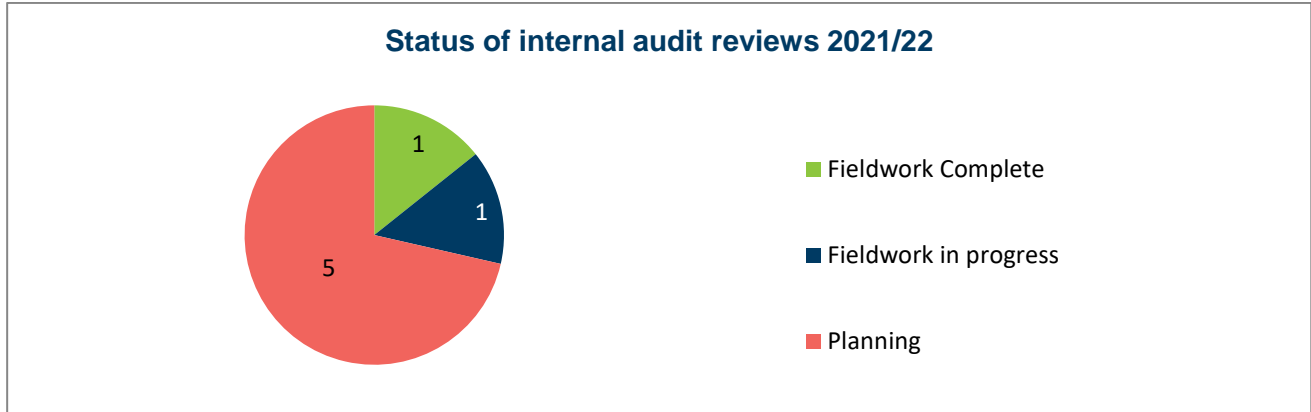
Internal Audit Progress Report

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Summary

This paper provides the Audit and Risk Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan.

We have completed fieldwork on one audit since the last Audit and Risk Committee meeting: Leader administration and have commenced fieldwork on follow up part 1. We remain on track to deliver our Internal Audit plan as agreed.



Plan for next quarter

The following reports are due to be presented to the October 21 Audit and Risk Committee:

- Leader Administration
- Follow Up Part 1

Action for Committee

The Audit and Risk Committee is asked to note the contents of this report and to approve the plan for the next quarter. We also invite any comments on the format or content of this report.

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2021/22 audit plan progress

Ref and Name of report	Quarter	Current status	Planned ACC	Actual ACC
A1. Financial Management and Reporting	Q3	Planning	Mar 22	
B1. Assurance Mapping of Major Projects	Q3	Planning	Mar 22	
D1. ICT Strategy	TBC	Planning	TBC	
D3. Cyber Security	TBC	Planning	TBC	
E1. Leader Administration	Q2	Fieldwork Complete	Oct 21	
E2. Follow up Part 1	Q2	Fieldwork	Oct 21	
E2. Follow up Part 2	Q3	Planning	Mar 22	
Annual report		N/A	May 22	

Key:	Description
Complete	Audit work complete and report has been agreed and finalised
Draft Report	A draft report has been issued
Fieldwork complete	The audit work is complete but the draft report has not yet been issued.
Fieldwork in progress	The audit work is in progress.
Planned	The scope and timing of the audit has been agreed with management
Planning	The scope and/or timing of the audit has yet to be agreed with management

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