

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT REVIEW: GOVERNANCE

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Purpose

To present Deloitte's internal audit findings on their review of the Authority's Governance

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's Governance, as set out in Annex I;
- b) Endorse or amend the management responses to the recommendations for action.

Executive Summary

Deloitte, the Authority's internal auditors, have undertaken a review to ascertain the adequacy and effectiveness of the internal control environment in place over the CNPA governance and accountability arrangements. This forms part of our annual audit of operational areas within CNPA. The full report and scope of the review is included at Annex I.

A total of 4 recommendations for improvement are made, two of which are graded of "medium" importance and two with "low" priority. Associated definition of these terms are set out on page 3 of the full report.

David Cameron
1 December 2010
