

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: INTERNAL AUDIT: ASSURANCE MAPPING OF MAJOR PROJECTS**

**Cover Paper Prepared by:  
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### **Purpose**

This paper presents the review of the Cairngorms NPA's approaches to assurance over major projects. The review has been undertaken as part of the agreed Internal Audit Plan for 2021/22.

### **Recommendations**

**The Audit & Risk Committee is asked to:**

- a) Consider the internal auditors report and findings;**
- b) Endorse the management responses to recommendations for future action and system improvements.**

### **Executive Summary**

1. Azets have undertaken a review of the Authority's arrangements for assurance over delivery of major projects and their achievement of project objectives. The internal audit report is presented in full at Annex I to this paper.
2. Two recommendations for improvement actions are raised, both of which have been accepted by management. Responses to recommendations outlining future action to be taken, officers responsible and timetable for action have been set out in the report at Annex I. Both recommendations are assessed to have moderate risk exposure.
3. Of the four areas of control assessment covered by the review, three are identified as having their control objectives achieved while with scope for improvement. The remaining control objective is achieved with adequate controls in place.

**David Cameron  
3 February 2022**

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