



**Cairngorms National
Park Authority
Internal Audit
Progress Report
February 2022**



Cairngorms National Park Authority

Internal Audit Progress Report

Summary	1
2021/22 Audit Plan Progress	2

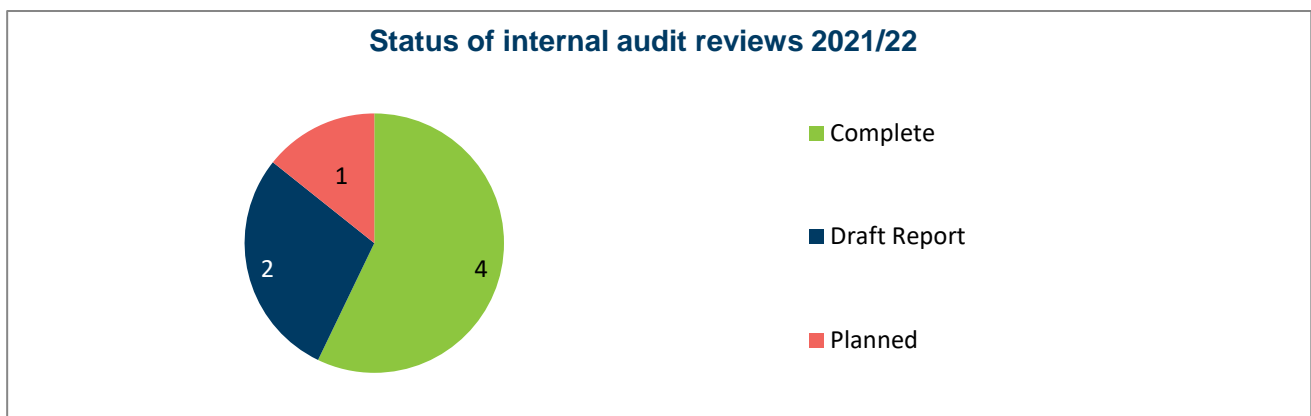
Summary

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 two reviews since the last Audit and Risk Committee meeting: Financial Management and Reporting and Assurance Mapping of Major Projects.

At the request of management, we have scoped and begun work on a review of the Peatland Action Programme Set Up. In addition management have requested we undertake a process mapping exercise for the Peatland Action Programme as well as facilitating two workshops on the future objectives of the Peatland Action Programme and resources to support these, and to commence work on an Assurance Mapping exercise for CNPA. This work is in addition to the internal audit plan agreed with the committee.

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 May 2022 Audit and Risk Committee:

- D1. ICT Strategy
- D3. Cyber Security
- Follow Up Part 2

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	Complete	Feb 22	Feb 22
B1. Assurance Mapping of Major Projects	Q3	Complete	Feb 22	Feb 22
D1. ICT Strategy	Q3	Draft Report	May 22	
D3. Cyber Security	Q3	Draft Report	May 22	
E1. Leader Administration	Q2	Complete	Oct 21	Oct 21
E2. Follow up Part 1	Q2	Complete	Oct 21	Oct 21
E2. Follow up Part 2	Q4	Planned	May 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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