

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

Title: INTERNAL AUDIT STRATEGIC INTERNAL AUDIT PLAN

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Purpose

This paper presents Azets' proposed strategic internal audit plan including the proposed internal audit work for the 2022/23 financial and operational year.

Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditor's strategic internal audit plan;**
- b) Consider the specific internal audit plan for 2022/23 internal audit work and the appropriateness of that plan for the Authority's needs;**
- c) Agree the internal audit plan for 2022/23.**

Executive Summary

1. The Park Authority's internal auditors, Azets, have reviewed their strategic internal audit plan for 2021/22 to 2023/24 in light of delivery over the course of 2021/22; the changing strategic risk profile of the Cairngorms NPA; and following discussion with the Chief Executive and the Director of Corporate Services & Deputy Chief Executive on their views of internal audit requirements for the year ahead, 2022/23. The resulting revisions to the strategic internal audit plan are incorporated in the revised plan which is set out in full at Annex I to this paper.
2. The plan is now presented to the Committee to consider proposed internal audit coverage and to agree the internal audit plan specifically for the 2022/23 financial and operational year.

David Cameron

3 February 2022

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