

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title:** INTERNAL AUDIT: FOLLOW UP OF PRIOR YEAR  
RECOMMENDATIONS

**Prepared by:** DAVID CAMERON, HEAD of CORPORATE SERVICES  
LISA MacDONALD, DELOITTE (Annex 1)

### Purpose

To present the internal auditors follow up report on their prior year recommendations to the Audit Committee.

### Recommendations

The Committee is asked to:

- a) Consider the internal auditor's follow up report on their prior year recommendations;
- b) Agree the follow up report and note outstanding work highlighted in the report;
- c) Note that the future schedule of outstanding recommendations will be amended to remove those recommendations now highlighted as complete, and will be presented to the next meeting of the Committee.

### Executive Summary

The Audit Committee normally considers a schedule of outstanding audit recommendations as an information papers presented as a standing item to each meeting.

The Authority's internal auditors have now undertaken a formal review of their recommendations from previous audits, and the results of this are set out in their report at Annex 1 to this paper.

Following consideration of the report by the Committee, the standard schedule of outstanding recommendations will be amended to remove those recommendations now highlighted as complete, and will be presented to the next meeting of the Committee.

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The report highlights that 1 of 29 recommendations has not been actioned in any way: the generation and review of monthly journal and exception reports (priority 3). This will be taken forward, along with a number of the recommendations highlighted as in progress, as part of the Finance Managers revised month end financial reporting and management accounting procedures.