

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT REVIEW: PROCUREMENT

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Purpose

To present Deloitte's internal audit findings on their review of the Authority's procurement processes.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's procurement processes, as set out in Annex 1;
- b) Endorse or amend the management responses to the recommendations for action.

Executive Summary

Deloitte, the Authority's internal auditors, have undertaken a review of the Authority's procurement processes as part of the agreed annual internal audit plans. The Internal Auditor's report is presented in full at Annex 1 to this paper.

The review finds that in 2 of 8 areas of control, arrangements in place are adequate. In the remaining 6 areas, arrangements in place offer scope for improvement.

Seven recommendations for action are highlighted (6 at priority 2 and 1 at priority 3).

All recommendations have been accepted by the Head of Corporate Services and Finance Manager. The Deloitte report set out at Annex 1 includes draft management responses to these recommendations, including suggested responsibility and timescale for action where appropriate.
