

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

Title: INTERNAL AUDIT FOLLOW UP REVIEW

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Purpose

This paper presents Azets' follow up review of action taken against internal audit recommendations.

Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditor's report following review of action taken on outstanding internal audit recommendations;**
- b) Approve revised timetables for action provided by management as set out in the internal auditor's report.**

Executive Summary

1. The Park Authority's internal auditors, Azets, have reviewed action taken over the course of 20/21 by management on audit recommendations. The report is set out in full at Annex 1 to this paper.
2. The report notes that planned action to address a number of prior internal audit recommendations has been delayed by the impact of COVID19 restrictions and implementation of business continuity arrangements since March 2020.
3. The initial focus in 2020/21 has been on implementing the Business Continuity Plan (BCP) and adapting the organisation to remote working arrangements. Subsequently, the flow of work was to design and deliver new strategies and programmes to address the various issues faced in 2020/21, such as the Green Recovery Plan, Green Recovery Grant Fund, and Seasonal Ranger Service. The end of the year has reverted to a focus on finalising delivery of 2020/21 operational plans and supporting development of operational plans for the coming year. This ongoing reprioritisation of staff resource, and continued implementation of remote working arrangements, has significantly restricted the capacity to act as intended on improvement actions addressing prior audit findings.

4. We are conscious that a number of these outstanding recommendations are now a number of years old. We will give priority to addressing these outstanding recommendations as we plan to build systems supporting the planned exit from current BCP arrangements, and in design of systems supporting delivery of the 2021/22 budget and operational plan.

David Cameron

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