

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 2021/22 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 2021/22 internal audit work and the appropriateness of that plan for the Authority's needs;**
- c) Agree the internal audit plan for 2021/22.**

Executive Summary

1. The Park Authority's internal auditors, Azets, have drawn together their strategic internal audit plan for 2021/22 to 2023/24 which is set out in full at Annex 1 to this paper.
2. The internal audit plan has been prepared following consultation with the Chief Executive and the Director of Corporate Services. The plan is now presented to the Committee to agree the internal audit plan specifically for the 2021/22 financial and operational year.

David Cameron

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