

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT REVIEW: PAYROLL AND PENSIONS

Prepared by: ANDREW SHAW, KPMG

Purpose

This paper presents the internal auditor's review of the Authority's arrangements for the payroll and pension administration processes, conducted as part of the agreed 2014/15 internal audit programme.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's report on the Authority's arrangements for the payroll and pension administration processes;
- b) Endorse the management responses to the recommendations for action raised by the internal auditor.

Executive Summary

The Authority's internal auditors, KPMG, have undertaken a review of the Authority's arrangements for the payroll and pension administration processes. This review delivers the first component of the agreed internal audit plan for 2014/15 which is driven by an assessment of the Authority's strategic risk registers.

The full report arising from the review is included as Annex I to this paper.

The report highlights 4 low priority recommendations relevant to current payroll and pension administration processes. All the recommendations have been accepted by management, and the management responses are noted within the report.

Daniel Ralph,
12 January, 2015
danielralph@cairngorms.co.uk
