

**CAIRNGORMS NATIONAL PARK AUTHORITY
AUDIT COMMITTEE**

FOR DECISION

Title: 2012/13 ANNUAL INTERNAL AUDIT PLAN

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Purpose

This paper presents and seeks agreement to KPMG's Annual Internal Audit Plan for 2012/13.

Recommendations

The Committee is asked to:

- a) Approve the Annual Internal Audit Plan for 2012/13.

Executive Summary

The Committee agreed a strategic internal audit plan covering the three year period spanning 2011/12 to 2013/14 at its meeting in December 2011. The internal audit plan for 2011/12 delivered the first year of that strategic plan and was reported on in summary in KPMG's annual report approved by the Committee in June 2012.

This paper now presents the proposed internal audit plan for 2012/13, representing the second year of the three year strategic plan. The draft Internal Audit Plan for 2012/13 prepared by KPMG is presented at Annex I to this paper.

Following finalisation of this plan, a delivery schedule will be agreed between KPMG and officers of both Authorities. The results of the internal audit activity will be reported to Committee.

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