

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT COMMITTEE

FOR DECISION

Title: INTERNAL AUDIT REVIEW: LEADER REVIEW

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Purpose

This paper presents the outcome of the internal audit review of the Cairngorms National Park Authority's administration, as Lead Partner for the Cairngorms Local Action Group, of LEADER funding. The administration of the LEADER funding is undertaken under a Service Level Agreement with Scottish Government. The review forms a required element of the 2012/13 Internal Audit Plan.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the administration by the Authority's of LEADER funding, as set out in Annex I;
- b) Endorse or amend the management responses to the recommendations for action.

Executive Summary

The Cairngorms National Park Authority acts as Lead Partner for the administration and stewardship of LEADER funding allocated by Scottish Government to the Cairngorms Local Action Group (LAG). The Authority has signed a service level agreement with Scottish Government which sets out the administrative responsibilities of as Lead Partner for this funding, one of these responsibilities being an annual internal audit of the fund's administrative arrangements.

The Authority's internal auditors, KPMG, have undertaken a review of administration of LEADER funding as a required element of the 2012/13 internal audit plan. The full report on the review is set out at Annex I to this paper.

The report highlights 3 recommendations for improvements in administrative arrangements. One recommendation is graded as moderate and two as low priority for action. The recommendations have been accepted by management, and draft management responses are set out in the report at Annex I.

DAVID CAMERON
3 September 2012
