

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT COMMITTEE

FOR DECISION

Title: INTERNAL AUDIT REVIEW: FINANCIAL CONTROLS

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Purpose

This paper presents the outcome of the internal audit review of the Cairngorms National Park Authority's financial control systems. The review forms an element of the agreed 2012/13 Internal Audit Plan.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the Authority's financial control systems, as set out in Annex I;
- b) Endorse or amend the management responses to the recommendations for action.

Executive Summary

The Authority's internal auditors, KPMG, have undertaken a review of the financial control systems as an element of the agreed 2012/13 Internal Audit Plan. The full report on the review is set out at Annex I to this paper.

The report highlights 5 recommendations for improvements in control systems. All are graded 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.

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