

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR INFORMATION

**Title:** STANDING ITEM: UPDATE ON INTERNAL AUDIT RECOMMENDATIONS

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#### **Purpose**

To present an update of progress made by officers on recommendations made in previous internal audit reports.

#### **Recommendation**

The Committee is requested to:

- a) note the progress made to date on previous internal audit recommendations, as summarised in the paper;
- b) note that those recommendations shaded grey in the paper have now been subject to a follow-up review by Deloitte and will be removed from the list on receipt of confirmation that internal audit are satisfied actions are complete.

#### **Executive Summary**

This paper presents a summary of Deloitte's recommendations for improvements to the Authority's internal control systems, together with comment on progress made to date by officers.

A full follow-up review of each area will be undertaken by Deloitte as part of each year's audit activity. The update provided here is intended to complement rather than replace Deloitte's process, giving members an ongoing update on progress and hence avoiding lengthy periods elapsing between initial and follow up information.

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## **STANDING ITEM: UPDATE ON INTERNAL AUDIT RECOMMENDATIONS - FOR INFORMATION**

### **Background**

1. The Committee has agreed that it is helpful for members to see an update of progress on outstanding audit recommendations at each meeting. Internal auditors have highlighted this as an example of best practice initiated by the Authority.
2. The latest review of progress is presented with this paper. Unless explicitly indicated to the contrary, these progress reports come from Authority's officers and have not been previously considered by internal audit staff.

### **Progress on Recommendations**

3. A summary of Deloitte's recommendations for improvements to the Authority's internal control systems, together with comment on progress made to date by officers, is presented in the Annex to this paper. The Annex now includes the results of Deloitte's last eight internal audit reviews, covering a total of 40 recommendations.
4. A number of recommendations are shaded grey in the Annex. Actions on these recommendations have been completed and have been reviewed by the internal auditors. Officers are waiting for formal confirmation of the follow-up review and, once actions have been confirmed as completed, these will be deleted from future lists presented to Committee.

### **Future Action**

5. It is intended that the remaining recommendations made will appear on these updates to the Committee until the internal auditors have undertaken a follow up review into the area concerned.
6. Once a follow-up has been undertaken, the internal auditors will report to the Committee on findings. At this point, recommendations which have been addressed in full will be removed from the schedule. Others may be replaced by new recommendations arising from the follow up review. The Head of Corporate Services will meet with the internal auditors on 18 August with a view to formally agreeing progress reports.

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