

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT COMMITTEE

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### FOR DECISION

**Title: INTERNAL AUDIT REVIEW: COMMERCIAL INCOME GENERATION**

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#### **Purpose**

This paper presents the outcome of the internal audit review of the Cairngorms National Park Authority's commercial income generation activities, undertaken as part of the agreed 2011/12 Annual Internal Audit Plan.

#### **Recommendations**

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's financial controls, stemming from their review of the Authority's self-assessment, 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 both National Park Authorities' controls around commercial income generation. This review delivers an item of the agreed internal audit plan for 2011/12. The full report on the review of commercial income generation activities is now set out at Annex I to this paper.

The report highlights 1 recommendation relevant to the current operations with Cairngorms, graded as moderate priority for action. The recommendation has been accepted by management, and a draft management response is set out in the report at Annex I.

The Cairngorms NPA has very little directly generated commercial income, primarily as a result of its enabling approach, and delivery of many activities in partnership and through third parties. As such, the internal audit work within Cairngorms considered the commercial income generation within these third parties and focused on the work of the Cairngorms Outdoor Access Trust in particular. The recommendation highlighted in the report also relates to action to be taken by COAT.

**DAVID CAMERON**  
**7 March 2012**

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