

# CAIRNGORMS NATIONAL PARK AUTHORITY

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## FOR DECISION

**Title: INTERNAL AUDIT REVIEW: LEADER REVIEW**

**Prepared by: BRIAN CURRAN, KPMG**

### **Purpose**

To present KPMG's internal audit findings on their review of the Authority's management and processing of LEADER funds.

### **Recommendations**

The Committee is asked to:

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

### **Executive Summary**

Deloitte, the Authority's internal auditors, have undertaken this review of the Authority's management and processing of LEADER funds at the request of the Corporate Services Director in order to satisfy the requirements of the Service Level Agreement (SLA) with the Scottish Government Rural Payments and Inspections Directorate. The SLA requires that internal audit review the Authority's discharge of its responsibilities for LEADER annually.

The internal audit report is set out in full at Annex I to this paper. The report highlights three recommendations, two of which are graded as high and one as moderate. All three recommendations have been accepted by management and draft management responses are set out in the full internal audit report.

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

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