

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

Title: RISK MANAGEMENT

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Purpose

To present the internal auditor's report on risk management.

Recommendations

The Audit & Risk Committee is asked to:

- a) **Consider the internal auditor's findings.**
- b) **Endorse the management responses to the recommendations for action raised by the internal auditor.**

Executive Summary

1. The Park Authority's internal auditors, BDO, have undertaken a review on Risk Management.
2. The full report arising from the reviews is included as Annex I to this paper.
3. The report highlights 2 medium and 2 low priority recommendations. The recommendations have been accepted by management. The management responses are noted within the report.
4. The overall level of assurance assigned to the Authority's risk management systems is given as "moderate" for both the design of the system and its operational effectiveness. The internal audit report sets out, at Appendix 6, an assessment of the Authority's risk management "maturity" across a range of criteria. This sets out a helpful set of descriptors of the means in which some of the organisations risk management approaches may need to evolve, should there be a desire across the Committee and Management Team to further improve its approach to risk management.

David Cameron, Director of Corporate Services

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