

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT REVIEW: PROJECT MANAGEMENT REVIEW
– POINT OF ENTRY SIGNAGE

Prepared by: LISA MacDONALD, DELOITTE
DAVID CAMERON, HEAD OF CORPORATE SERVICES

Purpose

To present Deloitte's internal audit findings on their review of the Authority's point of entry marker project.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's pension processes, as set out in Annex 1;
- b) Endorse or amend the management responses to the recommendations for action.

Executive Summary

Deloitte, the Authority's internal auditors, have undertaken a review of the Authority's point of entry marker project.

The Audit Committee has requested that the internal auditors begin to review the Authority's project delivery as an element of the annual internal audit plan. In particular, the Committee have asked the internal auditors to consider whether projects achieve the outputs targeted and, through doing so, make the intended contribution toward the relevant corporate plan outcomes. This is the second year of such activity.

The review finds that in 3 of 7 areas of project control, arrangements accord with good practice and operate satisfactorily. The report highlights four areas of control where arrangements are either adequate or offer scope for improvement. Five recommendations for action are highlighted (all at priority 2).

All recommendations have been accepted by the Head of Corporate Services and Head the Project Manager. The Deloitte report set out at Annex 1 includes draft management responses to these recommendations,

including suggested responsibility and timescale for action where appropriate. It should be noted that in the case of 3 of the 5 recommendations, action has already been implemented to address the areas highlighted for improvement.
