

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

**Title: INTERNAL AUDIT REVIEW: PLANNING
ENFORCEMENT**

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Purpose

To present Deloitte's internal audit findings on their review of the Authority's planning enforcement arrangements.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's pension provisions, 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 a review to ascertain the adequacy and effectiveness of the internal control environment in place over the CNPA's planning enforcement arrangements. This forms part of our annual audit of operational areas within CNPA. The full report and scope of the review is included at Annex I.

A total of 3 recommendations for improvement are made, one graded "medium" importance and two with "low" priority. Associated definition of these terms are set out in the full report.

Management responses to recommendations are set out in the Annex.

David Cameron
8 March 2011
