

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INCOME GENERATION

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Purpose

To present the internal auditor's report on Income Generation.

Recommendations

The Audit 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, KPMG, have undertaken a review on the Authority's Income Generation.
2. The full report arising from the reviews is included as Annex I to this paper.
3. The report highlights three low priority recommendations. The recommendations have been accepted by management. The management responses are noted within the report.

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