

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: FINANCIAL AND INTERNAL CONTROLS**

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#### **Purpose**

To present the internal auditor's report on Financial and Internal Controls.

#### **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 Financial and Internal Controls.
2. The full report arising from the reviews is included as Annex I to this paper.
3. The report highlights 2 low recommendations. The recommendations have been accepted by management. The management responses are noted within the report.

**Danie Ralph, Finance Manager**  
**David Cameron, Director of Corporate Services**  
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