

# CAIRNGORMS NATIONAL PARK AUTHORITY

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## FOR DECISION

**Title:** INTERNAL AUDIT REVIEW: PROJECT MANAGEMENT

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### **Purpose**

To present Deloitte's internal audit findings on their review of the Authority's Project Management systems.

### **Recommendations**

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's project management systems, 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 project management system as part of their approved internal audit work programme for 2007/08. This review was undertaken as a result of the internal auditor's risk-based approach to design of their internal audit programme, and also in response to previous Audit Committee discussion on the desire to begin to review whether project design and implementation takes appropriate account of the organisation's strategic objectives. The outcome of the budgetary control system review is set out in Deloitte's report, at Annex 1 to this paper.

The review finds that, in overall terms, the control environment over project management is effective. The report does highlight control gaps in respect of allocation, authorisation and coding of expenditure and retention of key documents in project files. Four recommendations for action are made (two recommendations at priority 2 level and two at priority 3).

All recommendations have been accepted by the Head of Corporate Services. The Deloitte report set out at Annex 1 includes draft management responses to these recommendations, including suggested responsibility and timescale for action where appropriate.

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