

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title:** INTERNAL AUDIT REVIEW: BUDGETARY CONTROL

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#### **Purpose**

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

#### **Recommendations**

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's budgetary control 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 budgetary control 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 the outcome of the financial controls self-assessment undertaken by corporate services staff in 2006/07 and reported to the Committee. 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 controls in place are generally operating satisfactorily. The report identifies two areas of weakness in system and makes two recommendations for action (one recommendation at priority 2 level and one at priority 3).

Both 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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