

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR INFORMATION

**Title: STANDING ITEM: UPDATE ON INTERNAL AUDIT
RECOMMENDATIONS AND BALANCED SCORECARD**

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Purpose

To present an update of progress made by officers on recommendations made in previous internal audit reports.

To present the latest information on the governance and risk management aspects of the Authority's balanced scorecard performance monitoring tool.

Recommendation

The Committee is requested to:

- a) note the progress made to date on previous internal audit recommendations, as summarised in the paper;
- b) note the current status of balanced scorecard measures for governance and risk management, as at December 2007.

Executive Summary

This paper presents a summary of Deloitte's recommendations for improvements to the Authority's internal control systems, together with comment on progress made to date by officers.

A full follow-up review of each area will be undertaken by Deloitte as part of each year's audit activity. The update provided here is intended to complement rather than replace Deloitte's process, giving members an ongoing update on progress and hence avoiding lengthy periods elapsing between initial and follow up information.

The Annex to this paper sets out progress on internal audit recommendations made since March 2005. Recommendations where actions are completed and were subject to internal audit follow-up review in August 2006 have now been removed from the schedule.

The schedule of recommendations set out in Annex 1 also includes recommendations arising from internal Best Value reviews of activities undertaken by the Head of Corporate Services. Such reviews are typically undertaken as part of investigating any complaints on or requests for clarification of the Authority's services. As such, the Authority's complaints process is, itself, fully integrated with the organisation's Best Value process, which seeks continuous improvements in service provision.

The paper also sets out a summary of the balanced scorecard measures for governance and risk management, as at December 2007. These are set out in Annex 2 to this paper.

The Authority's Freedom of Information response indicator has reverted to "green" / on target, as a result of all responses over the 12 months to December meeting the required 20 working day deadline for responses. All other aspects of governance and risk management measurement remain at green.
