



**Cairngorms National Park  
Authority  
Internal Audit  
Progress Report**

April 2024





# Cairngorms National Park Authority

## Internal Audit Progress Report

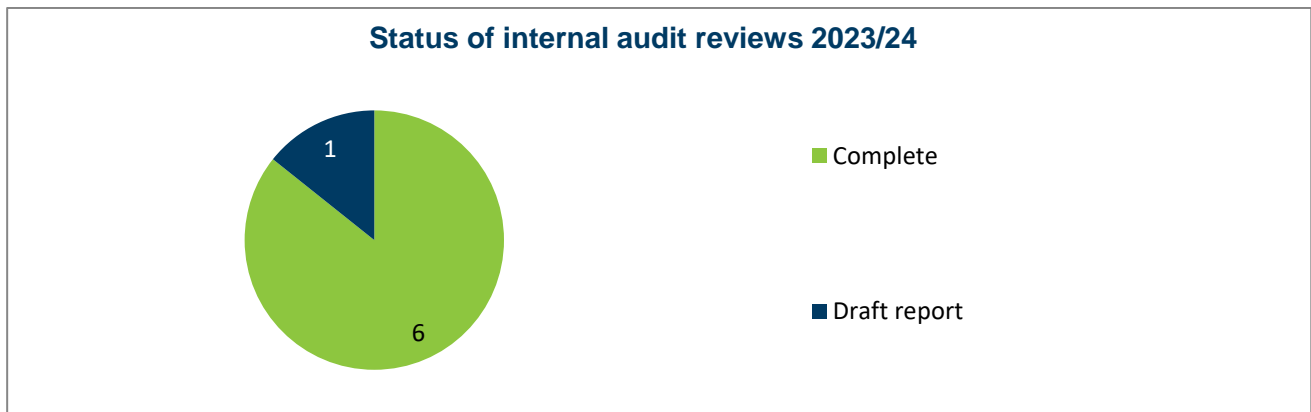
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# Summary

This paper provides the Audit and Risk Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan.

We have completed one audit since the last Audit and Risk Committee meeting: Follow Up Part 2. We have also completed the fieldwork for the Procurement audit and issued a draft report to management. This report was due to be presented to this meeting of the Audit and Risk Committee, however management has asked for additional time to consider the findings and recommendations. As such both this report and our Annual Report will be deferred to the June ARC.



We have also developed the Internal Audit Plan for 2024/25, included for approval under a separate agenda item, and will commence planning of the assignments contained within following its approval.

## Plan for next quarter

The following reports are due to be presented to the June 2024 Audit and Risk Committee:

- 2023/24 Procurement
- 2023/24 Annual Report

## Action for Committee

The Audit and Risk Committee is asked to note the contents of this report and to approve the plan for the next quarter. We also invite any comments on the format or content of this report.

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# 2023/24 Audit Plan Progress

Ref and Name of report	Quarter	Current status	Planned ARC	Actual ARC
A3. Expenditure and Creditors	Q2	Complete	Sept 23	Sept 23
A4. Finance System <sup>1</sup>	N/A	Complete	N/A	N/A
B3. Risk Management	Q2	Complete	Sept 23	Sept 23
C1. Health and Safety	Q3	Complete	Nov 23	Nov 23
C3. Procurement	Q4	Draft Report	Apr 24	
C4. Heritage Horizons	Q3	Complete	Nov 23	Nov 23
E2. Follow up Part 1	Q2	Complete	Nov 23	Nov 23
E2. Follow up Part 2	Q4	Complete	Apr 24	
Annual report	N/A	N/A	Apr 24	

Key:	Description
<b>Complete</b>	Audit work complete and report has been agreed and finalised
<b>Draft Report</b>	A draft report has been issued
<b>Fieldwork complete</b>	The audit work is complete, but the draft report has not yet been issued.
<b>Fieldwork in progress</b>	The audit work is in progress.
<b>Planned</b>	The scope and timing of the audit has been agreed with management
<b>Planning</b>	The scope and/or timing of the audit has yet to be agreed with management

<sup>1</sup> Following discussions with management regarding the scope of the Finance System review it was agreed that Azets would take a consultancy style approach to the work, supporting management in their review of the current finance system and consideration of the requirements for any future systems and options appraisals. As such a formal Internal Audit report will not be provided to the Audit and Risk Committee rather iterative feedback will be provided to management throughout management's review process.

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