



For decision

Title: Internal Audit Report Management Action

Follow up

Cover Paper prepared by: Louise Allen, Head of Finance and Corporate Operations

Annex Prepared by: Elizabeth Young, Chief Internal Auditor and Stephanie Hume, Senior Audit Manager, Azets

Purpose

This paper presents the internal auditor's independent overview of management action taken on previous internal audit recommendations raised and agreed (Annex 1). The follow up review work reported here is part of the internal audit programme agreed for 2024/25.

Annex 2 to this paper provides a summary of the remaining recommendations grouped according to the actions required to clear them.

Recommendations

The Audit and Risk Committee is asked to:

- a) Note the progress made by management in implementing agreed management actions; and
- b) Note the actions planned in respect of those recommendations that remain outstanding.

Executive summary

1. Azets, the Park Authority's Internal Auditors, have undertaken a follow up review of action taken to address previous audit recommendations raised and agreed by the Committee, to provide the Audit and Risk Committee with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. The report of their follow up review is provided in full in Annex 1 to this paper. The report summarises the progress made by management in implementing agreed management actions.
2. Azets have reviewed all open management actions and liaised with Park Authority staff to obtain an update on their implementation progress. For recommendations graded priority 3



or above, Azets request evidence to validate completion of any actions marked for closure by management.

3. There were 24 open actions brought forward from the last report (November 2024); there are 20 actions carried forward. This reflects completion of action against seven recommendations since the last report, with three new recommendations added from the audit review of Financial and Operational Planning in the year to date.
4. At its last meeting the Committee noted the connectivity of strands of work required to complete fully the control improvements suggested by the audit recommendations. This connectivity is demonstrated in the summary of remaining recommendations set out in Annex 2.

Conclusion

5. We continue to progress the implementation of audit recommendations. The summary of remaining recommendations sets out actions that will ensure completion of work towards their implementation. Six of these actions are underway and three are being planned.

Louise Allen

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louiseallen@cairngorms.co.uk