



For decision

Title: Internal Audit Plan 2024/25: Cairngorms 2030

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

Report submitted by: Elizabeth Young, Stephanie Hume, Azets

Purpose

This paper presents the review of the arrangements in place for the delivery phase of Cairngorms 2030, including whether there is a robust governance structure in place. This included consideration of the internal reporting arrangements in place, including reporting on NLHF funding claims, and the extent to which ongoing reporting and monitoring has been integrated as far as possible into wider organisational reporting.

Recommendations

The Audit and Risk Committee is asked to

- a) Consider the internal auditors report and findings.
- b) Endorse the management responses to recommendations for future action and improvements.

Executive Summary

1. Azets have completed their internal audit review of the Cairngorms National Park Authority's governance arrangements for the delivery of the Cairngorms 2030 programme.
2. Four control objectives were audited, and all were assessed to have adequate, effective and efficient controls.



3. One advisory recommendation was made:
 - a) Management should consider undertaking periodic horizon scanning/risk identification exercises with the Board to consider any potential issues which might impact delivery of Cairngorms 2030.
4. This recommendation was accepted by management and a horizon scanning session with the Board took place in November 2024. These sessions will be scheduled annually.

Louise Allen

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