

## CAIRNGORMS NATIONAL PARK AUTHORITY

---

### FOR DECISION

**Title: INTERNAL AUDIT ANNUAL REPORT 2012/13**

**Prepared by: BRIAN CURRAN, KPMG**

#### **Purpose**

To present the internal auditor's annual report for 2012/13

#### **Recommendations**

The Committee is asked to:

- a) Consider the internal auditor's annual report on their activities during 2012/13;
- b) Agree the report as an appropriate support for the Governance Statement as set out in the draft accounts for 2012/13.

#### **Executive Summary**

The Authority's internal auditors, KPMG, have submitted their Internal Audit Annual Report for 2012/13. This is attached as Annex 1 to this paper.

As internal auditors, KPMG's role is to provide the Audit Committee, Board and Management with independent assurance as to the adequacy and effectiveness of the systems of internal control they review.

The level of assurance provided by the internal auditor represents a key aspect supporting the Governance Statement, included in the annual accounts and signed by the Chief Executive.

The internal auditor's annual report therefore represents an important document for the Audit Committee's consideration of the Authority's annual accounts. The report will also inform the Committee's Annual Report to the Board.

On the basis of the work undertaken in the year, the internal auditors conclude that the outcome of reviews indicate that the Cairngorms National Park Authority's systems provide a reasonable basis for maintaining control and that the control framework provides reasonable assurance regarding the effective and efficient achievement of strategic objectives.

**David Cameron**  
**12 June 2013**

---