



## For Decision

**Title: Internal Audit Annual Report 2022/23**

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### Purpose

This paper summarises our conclusions and key findings from the internal audit work undertaken at Cairngorms National Park Authority during the year ended 31 March 2023, including our overall opinion on Cairngorms National Park Authority's internal control system.

### Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditors annual report for 2022/23;
- b) Note the internal audit annual opinion as set out in page 3 of the report and endorse the inclusion of that opinion within the Governance Statement for 2022/23.

### Executive Summary

As the Internal Auditor of the Cairngorms National Park Authority, Azets are required to provide the Audit and Risk Committee annually with assurance on the whole system of internal control. Azets Internal Audit Annual Report for 2022/23 includes their overall opinion that:

*Cairngorms National Park Authority has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives. We note however a significant number of audit actions remain outstanding from previous years, some of which are now aged.*

The full Internal Audit Annual Report providing wider context on this overall internal audit opinion is provided in full as an Annex to this paper.

The internal auditors opinion is typically included as part of the Governance Statement, forming part of the Park Authority's Annual Report and Accounts. The draft Governance Statement is to be considered by the Committee elsewhere on the agenda for the



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meeting. The Committee is asked to endorse the inclusion of the internal auditors' opinion as part of the Governance Statement.

The reference in the opinion to the number of audit actions outstanding is covered by a separate report to the Committee, also included elsewhere on the agenda for the current meeting.

David Cameron