



For Decision

Title: Internal Audit Annual Report 2023/24

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Purpose

This paper summarises the conclusions and key findings from the internal audit work undertaken at Cairngorms National Park Authority during the year ended 31 March 2024, including the Internal Auditor's overall opinion on Cairngorms National Park Authority's internal control system.

Recommendations

The Audit and Risk Committee is asked to:

- a) Consider the Internal Auditors annual report for 2023 / 24;
- b) Note the Internal Audit annual opinion as set out in page three of the report and endorse the inclusion of that opinion within the Governance Statement for 2023 / 24.

Executive Summary

1. 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 2023 / 24 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, except in relation to procurement. Our work in this area found a number of significant weaknesses in the control framework in place and potential non-compliance with procurement legislation.

The full Internal Audit Annual Report providing wider context on this overall internal audit opinion is provided in full.



2. Action planned to resolve the issues raised by the Auditor is set out in the Procurement Action Plan (Paper 5).
3. The Internal Auditor's 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 was considered by the Committee at its meeting on 19 April 2024. The Committee is asked to endorse the inclusion of the Internal Auditor's opinion as part of the Governance Statement. It is proposed that the actions planned to address the Auditor's recommendations for improvement of the Authority's procurement processes also be included in the Governance Statement.

Louise Allen
Head of Finance and Corporate Operations
June 2024