

# CAIRNGORMS NATIONAL PARK AUTHORITY

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## FOR INFORMATION

**Title: UPDATE ON OUTSTANDING AUDIT RECOMMENDATIONS**

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### **Purpose**

To present an update of progress made by officers on recommendations made in previous internal audit reports.

### **Recommendation**

The Committee is requested to:

- a) note the progress made to date on previous internal audit recommendations, as summarised in the paper;

### **Executive Summary**

This paper presents a summary of Deloitte's recommendations for improvements to the Authority's internal control systems, together with comment on progress made to date by officers.

A full follow-up review of each area has been undertaken by Deloitte as part of each year's audit activity, and will be reported on in due course. Reference to this follow up review is made in Deloitte's annual report for 2008/09. The update provided here is intended to complement rather than replace Deloitte's process, giving members an ongoing update on progress and hence avoiding lengthy periods elapsing between initial and follow up information.

The Annex to this paper sets out progress on internal audit recommendations made since March 2005. Recommendations where actions are completed and were subject to internal audit follow-up review in August 2006 have now been removed from the schedule. Actions to recommendations previously flagged as completed have been shaded in grey, but not removed pending confirmation that internal auditors are satisfied with progress on these areas.

The schedule of recommendations set out in Annex I also includes recommendations arising from internal Best Value reviews of activities undertaken by the Head of Corporate Services. Such reviews are typically undertaken as part of investigating any complaints on or requests for clarification of the Authority's services. As such, the Authority's complaints process is, itself, fully integrated with the organisation's Best Value process, which seeks continuous improvements in service provision.

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