

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT COMMITTEE

FOR DECISION

**Title: INTERNAL AUDIT REVIEW: FINANCIAL
MANAGEMENT PLANNING**

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Purpose

This paper presents the outcome of the internal audit review of the Cairngorms National Park Authority's financial management and financial planning controls, undertaken as part of the agreed 2011/12 Annual Internal Audit Plan.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's financial management and financial planning controls, as set out in Annex I;
- b) Endorse or amend the management responses to the recommendations for action.

Executive Summary

The Authority's internal auditors, KPMG, have undertaken a review of both National Park Authorities' controls around financial management and financial planning. This review delivers an item of the agreed internal audit plan for 2011/12. The full report from the review is set out at Annex I to this paper.

The report highlights 5 recommendations relevant to the current operations with Cairngorms NPA. One recommendation is graded as high, 3 as moderate and 1 low priority for action. The recommendations have been accepted by management, and draft management responses are set out in the report at Annex I.

The management response to the low priority recommendation suggests that no further action beyond the reviews of performance monitoring and reporting systems already planned to follow on from approval of the new Corporate Plan is required. Overall, we accept the validity of the recommendation in terms of an alternate monitoring system that could be adopted and the issues leading to the recommendation being raised will be considered as the revisions to performance monitoring and reporting are undertaken.

DAVID CAMERON
8 June 2012
