

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

Title: INTERNAL AUDIT REVIEW: FINANCIAL CONTROLS

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Purpose

To present Deloitte's internal audit findings on the outcome of the Authority's self-assessment of its financial control systems.

Recommendations

The Committee is asked to consider the outcome of the Authority's self-assessment of its financial control systems.

Executive Summary

Deloitte, the Authority's internal auditors, have facilitated a self-assessment of the Authority's financial control systems as part of their approved internal audit work programme. The outcome of the self-assessment and the internal auditor's conclusions are set out in Deloitte's report, at Annex 1 to this paper.

The review finds that, in overall terms, there is a generally adequate and effective control framework across the finance processes.

The self-assessment is intended to provide the Audit Committee with assurance that the key controls are in place and operating effectively across the range of finance processes. The results of the self-assessment will also allow the internal auditor to focus future work activities, testing the accuracy and robustness of the self-assessment.