

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT REVIEW: 2007/08 INTERNAL AUDIT PLAN

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Purpose

To present Deloitte's proposed internal audit workplan for 2007/08.

Recommendations

The Committee is asked to consider the proposed internal audit workplan for 2007/08.

Subject to any amendments agreed, the Committee is requested to approve the internal audit work programme for 2007/08.

Executive Summary

Deloitte, the Authority's internal auditors, have prepared their proposed internal audit work programme for the Authority over 2007/08. This is set out at Annex 1 to this paper.

The work programme plans for delivery of 40 days of internal audit activity, which compares with planned delivery of 39 days over the course of 2006/07.

The internal audit programme has been drawn up following consultation between the Senior Audit Manager and the Head of Corporate Services and seeks to begin a roll-out of internal audit work, beyond the development and implementation of controls by Corporate Services Group, into the effective application of key controls by the Authority's delivery Groups.

In line with past discussions with members, we have also sought to provide a substantial amount of the proposed internal audit time to support post-implementation review of projects, in order that the contribution made by key projects to intended Corporate and National Park Plan outcomes can be assessed and lessons learned for new project development. If the Committee is content with this approach, members are particularly invited to consider key projects which they believe may be suitable for such review.