

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR INFORMATION

**Title:** STANDING ITEM: UPDATE ON INTERNAL AUDIT  
RECOMMENDATIONS AND BALANCED SCORECARD

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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;
- b) note the current status of balanced scorecard measures for governance and risk management, as at December 2006.

#### **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 will be undertaken by Deloitte as part of each year's audit activity. 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.

The schedule of recommendations set out in Annex 1 now also includes a set of recommendations arising from an internal Best Value review of planning processes undertaken by the Head of Corporate Services. This review was initiated following an external request for an account of the Authority's handling of a particular planning

application. In responding to this request, the opportunity was taken to undertake a broader Best Value review of planning processes.

The paper also sets out a summary of the balanced scorecard measures for governance and risk management, as at December 2006.

This highlights a movement in one area: the Authority's operations, with the response to Freedom of Information requests now flagged as amber following the identification of a delayed response to an information request in December 2006. The response was issued 22 days following receipt, rather than within the required period of 20 working days. Our review of this case suggests that a combination of factors led to the delay, with no single issue requiring a change to control mechanisms at this time.

All other balanced scorecard measures in this area remain "green" and in line with target performance levels.

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