

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: INTERNAL AUDIT REVIEW: BUSINESS  
PERFORMANCE MANAGEMENT**

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#### **Purpose**

This paper presents BDO's internal audit review of the Authority's business performance management arrangements and control systems.

#### **Recommendations**

**The Audit & Risk Committee is asked to:**

- a) Consider the internal auditor's findings on the Authority's arrangements for business performance management;**
- b) Endorse the management responses to recommendations for action raised by the internal auditor.**

#### **Executive Summary**

1. The Park Authority's internal auditors, BDO, have undertaken a review of business performance management as part of the agreed 2018/19 internal audit plan. The full report of the review is attached at Annex I to this paper.
2. The report grades both design and implementation of arrangements for partnership management as substantial. There is one low (green) graded recommendation for improvement action raised by the auditors.
3. The recommendation has been accepted by management, and management responses are set out in the report, including responsibilities and timetables for implementing improvement actions.

**David Cameron**

**14 November 2018**

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