

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

**Title: INTERNAL AUDIT REVIEW: LEADER
ADMINISTRATION PROCESSES**

Prepared by: CLAIRE ROBERTSON, SCOTT PETERSON, BDO

Purpose

This paper presents BDO's internal audit review of the Authority's arrangements and control systems for administration of the Cairngorms LEADER grant programme on behalf of the Cairngorms Local Action Group Trust.

Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditor's findings on the Authority's arrangements and control systems for administration of the Cairngorms LEADER programme;**
- 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 Authority's arrangements and control systems for administration of the Cairngorms LEADER grant programme on behalf of the Cairngorms Local Action Group Trust as part of the agreed 2018/19 internal audit plan. The full report of the review is attached at Annex 1 to this paper.
2. The report grades design of LEADER administration and control systems as substantial, continuing this highest level grading from reviews of previous years. Implementation of controls is assessed moderate. There is one moderate (amber) graded recommendation for improvement actions 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

davidcameron@cairngorms.co.uk
