

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

**Title: INTERNAL AUDIT REVIEW: PARTNERSHIP
MANAGEMENT**

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Purpose

This paper presents BDO's internal audit review of the Authority's partnership 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 partnership 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 partnership management 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 both design and implementation of arrangements for partnership management as substantial. There are two low (green) graded recommendations for improvement actions raised by the auditors.
3. All recommendations have been accepted by management and management responses are set out in the report, including responsibilities and timetables for implementing improvement actions.

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