



## For Decision

**Title: Internal Audit: Internal Audit Plan 2023/24**

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### Purpose

1. This paper presents Azets' proposed internal audit plan including the proposed internal audit work for the 2023/24 financial and operational year.

### Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditor's strategic internal audit plan;
- b) Consider the specific internal audit plan for 2022/23 internal audit work and the appropriateness of that plan for the Authority's needs;
- c) Agree the internal audit plan for 2022/23.

### Executive summary

2. The Park Authority's internal auditors, Azets, have reviewed their strategic internal audit plan for 2021/22 to 2023/24 in light of delivery over the course of the previous two years of this plan; the changing strategic risk profile of the Cairngorms NPA; and following discussion with the Chief Executive and the Director of Corporate Services & Deputy Chief Executive on their views of internal audit requirements for the year ahead, 2023/24. The resulting revisions to the internal audit plan are incorporated in the revised plan which is set out in full at Annex 1 to this paper.
3. The plan is now presented to the Committee to consider proposed internal audit coverage and to agree the internal audit plan specifically for the 2023/24 financial and operational year.

**David Cameron**

**16 March 2023**

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