

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT REVIEW: FINANCIAL CONTROLS

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Purpose

To present Deloitte's internal audit findings on their review of the Authority's financial control arrangements.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's financial controls, as set out in Annex I;
- b) Endorse or amend the management responses to the recommendations for action.

Executive Summary

Deloitte, the Authority's internal auditors, have undertaken a review to ascertain the adequacy and effectiveness of the internal control environment in place over arrangements for the CNPA's financial controls. This forms part of our annual audit of operational areas within CNPA. The full report and scope of the review is included at Annex I.

A total of 4 recommendations for improvement are made, two graded "medium" importance and two with "low" priority. Associated definition of these terms are set out on page 3 of the full report.

Management responses to all recommendations are set out in the Annex.

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13 June 2011

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