

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

**Title: INTERNAL AUDIT REVIEW: PROJECT MANAGEMENT
– COAT FUNDING**

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Purpose

To present Deloitte's internal audit findings on their review of the Authority's project management arrangements around its funding of access projects and specifically for funding activity through the Cairngorms Outdoor Access Trust (COAT).

Recommendations

The Committee is asked to:

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

Executive Summary

Each year, an amount of the internal audit resource available to the authority has been directed toward consideration of the effectiveness of control, management and governance arrangements within the Authority to deliver the Corporate and Operational Plan priorities agreed by the Board.

Deloitte, the Authority's internal auditors, have undertaken a review to ascertain the adequacy and effectiveness of the internal control environment in place over the Authority's project management arrangements around its funding of access projects, and specifically for funding activity through the Cairngorms Outdoor Access Trust (COAT). 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 1 recommendation for improvement is made, graded "medium" importance. Associated definitions of the terms for grading recommendations are set out on page 3 of the full report.

Management response to the recommendation is set out in the Annex.

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