

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

Title: INTERNAL AUDIT ANNUAL REPORT 2006/07

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Purpose

To present Deloitte's internal audit annual report for 2006/07.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's annual report on their activities during 2006/07.

Executive Summary

Deloitte, the Authority's internal auditors, have submitted their Internal Audit Annual Report for 2006/07. This is attached as Annex 1 to this paper.

As internal auditors, Deloitte's role is to provide the Audit Committee, Board and Management with independent assurance as to the adequacy and effectiveness of the systems of internal control they review.

All fieldwork has been completed in accordance with the audit plan for the year previously agreed by the Committee, with the exception of the planned reviews of Corporate Government and of procurement, the latter of which has been deferred to align work with developments following the McClelland Report on procurement strategies and the Authority's consideration of procurement arrangements as part of its overall Best Value self-assessment.

One priority 1 (major) issue was identified in the year: the review of Health and Safety highlighted that insufficient action had been taken to address the risks identified by an independent consultant in respect of fire risk within the organisation's premises. Internal auditors recommend that action plans should be developed and monitored and progress reported to the management team on a quarterly basis. This is covered fully elsewhere on the current agenda.

On the basis of the work undertaken in the year, the internal auditors conclude that the outcome of reviews indicate that the Cairngorms National Park Authority generally has an adequate framework of control.
