



## For decision

**Title: Internal Audit Report Management Action Follow up 2022/23**

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### Purpose

This paper presents the internal auditors independent overview of management action taken on previous internal audit recommendations raised and agreed. The follow up review work reported here is part of the internal audit programme agreed for 2022/23.

### Recommendations

The Audit and Risk Committee is asked to:

- a) note the progress made by management in implementing agreed management actions; and
- b) note the revised due dates attributed to actions that remain outstanding.

### Executive summary

1. Azets, the Park Authority's Internal Auditors, have undertaken a follow up review of action taken to address previous audit recommendations raised and agreed by the Committee, to provide the Audit & Risk Committee with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. The report of their follow up review is provided in full at the Annex to this paper. The report summarises the progress made by management in implementing agreed management actions.
2. Azets have reviewed all open management actions and liaised with Cairngorm National Park Authority staff to obtain an update on their implementation progress. This included management identifying actions which were no longer applicable. For recommendations graded priority 3 or above, Azets request evidence to validate



completion of any actions marked for closure by management. The project management approach and responsibilities should be considered and identified.

3. The follow up review presented by Azets shows that, since the last follow up report provided in May, the teams across the Park Authority have made progress in resolving a number of outstanding issues, with 11 of the 35 open actions brought forward being closed.
4. In addition, 3 actions considered no longer applicable have been closed by the Auditor, and a further 20 actions have been assessed as partially complete.

## **Conclusion**

5. It is recognised that further work is required to clear the remaining recommendations brought forward from previous years. However, a report of progress against each of the outstanding items has been provided, and this clarifies the work remaining to be done.
6. Target dates for completion have been reviewed and revised, as requested by the Committee.

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