

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

Title: INTERNAL AUDIT REVIEW: FINANCIAL LEDGER

Prepared by: DAVID CAMERON, HEAD of CORPORATE SERVICES

Purpose

To present Deloitte's internal audit findings on the operation of the Authority's financial ledger to the Audit Committee.

Recommendations

The Committee is asked to:

1. Consider the internal auditor's findings on the operation of the Authority's financial ledger set out in Annex 1;
2. Endorse the management responses to the recommendations for action.

Executive Summary

Deloitte, the Authority's internal auditors, have undertaken a review of the Authority's financial ledger operations as part of their approved internal audit work programme. The outcome of that review is set out in Deloitte's report, set out at Annex 1 to this paper.

The review finds that, overall, controls are generally adequate, and highlights a number of areas where improvements could be made. The report makes seven recommendations for action, and includes management responses made by the Head of Corporate Services on behalf of the Authority.
