

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR INFORMATION

Title: STANDING ITEM: UPDATE ON INTERNAL AUDIT RECOMMENDATIONS

Prepared by: David Cameron, Head of Corporate Services

Purpose

To present an update of progress made by officers on recommendations made in previous internal audit reports.

Recommendation

The Committee is requested to note the progress made to date on previous internal audit recommendations, as summarised in the paper.

Executive Summary

This paper presents a summary of Deloitte's recommendations for improvements to the Authority's internal control systems, together with comment on progress made to date by officers.

A full follow-up review of each area will be undertaken by Deloitte as part of each year's audit activity. The update provided here is intended to complement rather than replace Deloitte's process, giving members an ongoing update on progress and hence avoiding lengthy periods elapsing between initial and follow up information.

UPDATE ON INTERNAL AUDIT RECOMMENDATIONS – FOR INFORMATION

Background

1. The Head of Corporate Services indicated at a previous meeting that it was intended to include an update on previous internal audit recommendations as a standing item for the Committee's agenda. This will both act as a reminder of previous reviews undertaken and recommendations arising, and allow members to be updated on progress.
2. As indicated in the internal auditors' operational plan for 2005/06, a full follow-up review of each area will be undertaken by Deloitte. The update provided here is intended to complement rather than replace Deloitte's process, giving members an ongoing update on progress and hence avoiding lengthy periods elapsing between initial and follow up information.
3. Unless explicitly indicated to the contrary, these progress reports come from Authority's officers and have not been previously considered by internal audit staff.

Progress on Recommendations

4. A summary of Deloitte's recommendations for improvements to the Authority's internal control systems, together with comment on progress made to date by officers, is presented in the Annex to this paper. The Annex now includes the results of Deloitte's last six internal audit reviews, covering a total of 28 recommendations.

Future Action

5. It is intended that the recommendations made will appear on these updates to the Committee until the internal auditors have undertaken a follow up review into the area concerned.
6. Once a follow-up has been undertaken, the internal auditors will report to the Committee on findings. At this point, recommendations which have been addressed in full will be removed from the schedule. Others may be replaced by new recommendations arising from the follow up review. The Head of Corporate Services will meet with the internal auditors on 18 August with a view to formally agreeing progress reports.

DAVID CAMERON
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davidcameron@cairngorms.co.uk