

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT REVIEW: FINANCIAL CONTROLS

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Purpose

To present Deloitte's internal audit findings on their review of the Authority's financial controls.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's financial controls, as set out in Annex I;
- b) Endorse or amend 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 controls as part of the approved 2008/09 internal audit programme.

The review finds that in 4 of 5 areas of financial control, adequate arrangements for financial control are in place while there is scope for improvement in certain matters. In the remaining area of control, covering cash and banking, arrangements in place are assessed as generally offering scope for improvement. Eight recommendations for action are highlighted (3 at priority 2 and 5 at priority 3).

All recommendations have been accepted by the Head of Corporate Services and Finance Manager. The Deloitte report set out at Annex I includes draft management responses to these recommendations, including suggested responsibility and timescale for action where appropriate.
