

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT ANNUAL REPORT 2008/09

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Purpose

To present Deloitte's internal audit annual report for 2008/09.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's annual report on their activities during 2008/09;
- b) Agree the report as an appropriate support for the Statement of Internal Control set out in the draft accounts for 2008/09.

Executive Summary

Deloitte, the Authority's internal auditors, have submitted their Internal Audit Annual Report for 2008/09. This is attached as Annex I 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.

The level of assurance provided by the internal auditor represents a key aspect supporting the Statement of Internal Control, included in the annual accounts.

The internal auditor's annual report therefore represents an important document for the Audit Committee's consideration of the Authority's annual accounts. The report will also inform the Committee's Annual Report to the Board.

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.
