

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: PROPOSED INTERNAL AUDIT PLAN 2009/10 AND 2010/11

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Purpose

To present the Strategic Internal Plan for Cairngorms National Park Authority for 2009/10 and 2010/11.

Recommendations

The Committee is asked to:

- a) Review and approve the Strategic Internal Plan for Cairngorms National Park Authority for 2009/10 and 2010/11.

Executive Summary

The Authority's Internal Auditors, Deloitte, have drawn up a proposed internal audit plan for Cairngorms National Park Authority (CNPA), covering the two year period 2009/10 and 2010/11. This two year period covers the period of the final contract extension agreed by the Committee at its previous meeting in April 2009.

The development of the draft plan draws on the results of the strategic risk management workshop and the consequent strategic risk register approved by the Committee at its meeting in April 2009. The proposed plan is also informed by discussion with the Head of Corporate Services.

The proposed internal audit plan seeks to address a number of the key risk areas highlighted by the strategic risk register, and to review the Authority's management of these risk areas. The plan also seeks to maintain a balance of project implementation reviews, as previously directed by the Committee, while retaining focus on key business process and control areas.

The Head of Corporate Services has indicated that the number of internal audit days should remain at current (2008/09) levels and therefore that no further efficiency savings are proposed on internal audit service provision at this time.

The work will be undertaken in accordance with a range of professional Audit Standards including the HM Treasury Government Internal Audit Standards (GIAS).