

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR INFORMATION

Title: INTERNAL AUDIT GRANT CLAIM RECONCILIATION REVIEW

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Purpose

To present Deloitte's internal audit review of the Point of Entry Marker Project grant claim to Highlands and Islands Enterprise.

Recommendations

The Committee is asked to:

- a) Note the internal auditor's findings on their review of the Point of Entry Marker Project grant claim to Highlands and Islands Enterprise, as set out in Annex I;

Executive Summary

Deloitte, the Authority's internal auditors, have undertaken a review of the Authority's Point of Entry Marker Project grant claim to Highlands and Islands Enterprise.

The review was at the request of the Head of Corporate Services and was not part of the internal audit plan for the year. The request was made on the understanding that Highlands and Islands Enterprise require an independent auditors review of the grant claim prior to payment being made, and the internal auditors were therefore requested to undertake this activity as an additional piece of work.

As an item of internal audit activity, the outcome of the review is reported here to Audit Committee for completeness of information on the auditors' activities.

The review concludes that all invoice balances reconciled to sums paid from the Authority's bank account and expenditure allocated to the project code.
