

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: ANNUAL INTERNAL AUDIT REPORT 2014/15**

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#### **Purpose**

To present the internal auditor's annual report for 2014/15.

#### **Recommendations**

**The Audit Committee is asked to:**

- a) Consider the internal auditor's annual report on their activities during 2014/15;**
- b) Agree the incorporation of the internal auditors' overall opinion within the Governance Statement to be incorporated in the accounts for 2014/15.**

#### **Executive Summary**

1. The Authority's internal auditors, KPMG, have submitted their Internal Audit Annual Report for 2014/15. This is attached as Annex I to this paper.
2. As internal auditors, KPMG'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.
3. The level of assurance provided by the internal auditor represents a key aspect supporting the Governance Statement, included in the annual accounts and signed by the Chief Executive.
4. 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.
5. On the basis of the work undertaken in the year, the internal auditors' overall opinion is that significant (with minor improvement) assurance can be given on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

**David Cameron**

**16 June 2015** [davidcameron@cairngorms.co.uk](mailto:davidcameron@cairngorms.co.uk)