



**Cairngorms National  
Park Authority  
Internal Audit  
Progress Report  
May 2022**





# Cairngorms National Park Authority

## Internal Audit Progress Report

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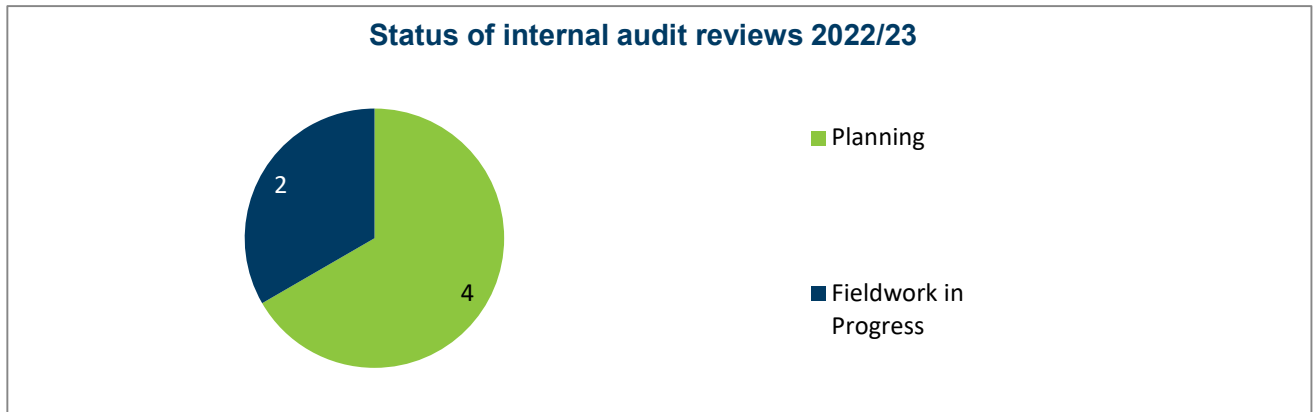


# Summary

This paper provides the Audit and Risk Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan.

We have commenced fieldwork on two audits since the last Audit and Risk Committee meeting: Performance Management and Workforce Management and Planning. No changes have been made to the audit plan.

We remain on track to deliver our internal audit plan as agreed.



## Plan for next quarter

The following reports are due to be presented to the August 2022 Audit and Risk Committee:

- Performance Management
- Workforce Management and Planning

## Action for Committee

The Audit and Risk Committee is asked to note the contents of this report and to approve the plan for the next quarter. We also invite any comments on the format or content of this report.

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# 2022/23 Audit Plan Progress

Ref and Name of report	Quarter	Current status	Planned ACC	Actual ACC
A2. Payroll and Expenses	Q3	Planning	Feb 23	
B2. Performance Management	Q1	Fieldwork in progress	Aug 22	
C2. Workforce Management and planning	Q1	Fieldwork in progress	Aug 22	
D2. Data Management	Q3	Planning	Feb 23	
E2. Follow up Part 1	Q2	Planning	Dec 22	
E2. Follow up Part 2	Q4	Planning	May 23	
Annual report	N/A	N/A	May 23	

Key:	Description
<b>Complete</b>	Audit work complete and report has been agreed and finalised
<b>Draft Report</b>	A draft report has been issued
<b>Fieldwork complete</b>	The audit work is complete, but the draft report has not yet been issued.
<b>Fieldwork in progress</b>	The audit work is in progress.
<b>Planned</b>	The scope and timing of the audit has been agreed with management
<b>Planning</b>	The scope and/or timing of the audit has yet to be agreed with management

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