

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT ANNUAL REPORT 2013/14

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Purpose

To present the internal auditor's annual report for 2013/14.

Recommendations

The Audit Committee is asked to:

- i. Consider the internal auditor's annual report on their activities during 2013/14;**
- ii. Agree the report as an appropriate support for the Governance Statement as set out in the draft accounts for 2013/14.**

Executive Summary

1. The Authority's internal auditors, KPMG, have submitted their Internal Audit Annual Report for 2013/14. 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 conclude that the reviews indicate that the Cairngorms National Park Authority's systems provide a reasonable basis for maintaining control and that the control framework provides reasonable assurance regarding the effective and efficient achievement of strategic objectives.

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13 June 2014
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