

## CAIRNGORMS NATIONAL PARK AUTHORITY

---

### FOR DECISION

**Title: INTERNAL AUDIT: REVIEW OF LEADER**

**Prepared by: Andy Shaw, KPMG**

#### **Purpose**

This paper presents the internal auditor's annual review of the Authority's support to the Cairngorms LEADER programme. The review seeks to provide assurance over key processes and controls surrounding the cycle from claims processing through to final payment and project closure. The internal auditors have also considered the audit trail for grants and, on a sample basis, the adequacy of supporting documentation, as well as processes for project on-the-spot and ex spot inspections.

#### **Recommendations**

**The Committee is asked to:**

- i. Consider the internal auditor's report on LEADER processes;**
- ii. Note that the review has found no instances of need for improvement in systems and therefore no recommendations are made;**
- iii. Note the report confirms that all previous recommendations in this area of the Authority's operations have been implemented.**

#### **Executive Summary**

1. The Authority's internal auditors, KPMG, have completed their review of the Authority's LEADER processes for 2014/15. This internal audit review is required annually as part of the Service Level Agreement established between the Scottish Government and the Authority as the lead partner for financial and administrative support to the Cairngorms LEADER Local Action Group. The internal audit work has therefore been commissioned in order to satisfy the Authority's obligations to Scottish Government, prior to the Committee finalising fuller internal audit plans for 2014/15. The full report is set out at Annex I to this paper.
2. The review helps consider in some detail the following strategic risks set out in the Authority's approved risk register:
  - a) *The communities within the National Park do not engage with the Authority or buy into their part in delivering the NPPP: the support to Cairngorms LEADER forms one of the key mitigation actions in the strategic risk register to help ensure that communities are engaged with the NP and the NPPP.*
3. The review also helps consider the Authority's linkage and contribution to the National Performance Framework Outcome 16 Our public services are high quality, continually improving, efficient and responsive to local people's needs.

4. The report finds there are no areas for improvement in systems reviewed and highlights a number of areas of good practice. The report also confirms that the three recommendations for improvement raised in the previous internal audit review have all been implemented.

**David Cameron**

**16 June 2014**

[davidcameron@cairngorms.co.uk](mailto:davidcameron@cairngorms.co.uk)

---