



Cairngorms National Park Authority Internal Audit Progress Report

September 2024



Cairngorms National Park Authority

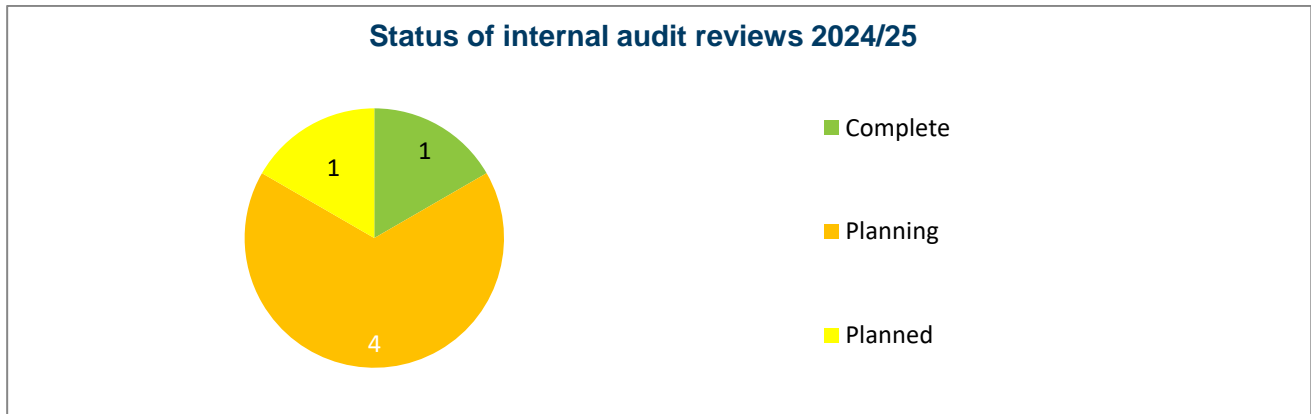
Internal Audit Progress Report

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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 completed one audit since the last Audit and Risk Committee meeting: Operational and Financial Planning.



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 November 2024 Audit and Risk Committee:

- Follow Up Part 1

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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2024/25 Audit Plan Progress

Ref and Name of report	Quarter	Current status	Planned ARC	Actual ARC
B4. Cairngorms 2030	Q2	Planned	Apr 25	
C5. Operational and Financial Planning	Q1	Complete	Sept 24	Sept 24
C6. Shared Services	Q4	Planned	Apr 25	
D3. Cyber Security	Q3	Planning	Apr 25	
E2. Follow up Part 1	Q2	Planned	Nov 24	
E2. Follow up Part 2	Q4	Planned	Apr 25	
Annual report	N/A	N/A	Apr 25	

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

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