



**Cairngorms National  
Park Authority  
Internal Audit  
Progress Report  
November 2020**



# Cairngorms National Park Authority

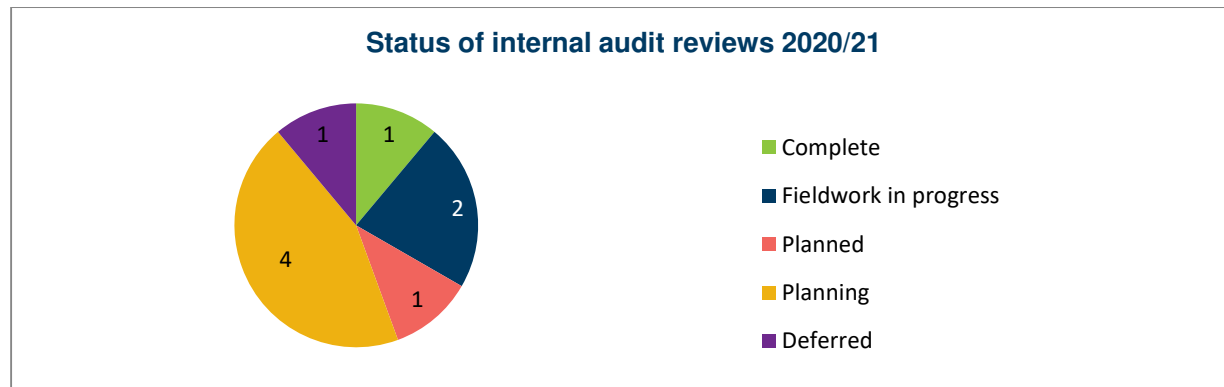
## Internal Audit Progress Report

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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 were due to present the VAT Health Check report, Outdoor Access Infrastructure report and Follow Up Part 1 report to the November meeting, however fieldwork remains ongoing on the VAT Health Check review and we are currently in discussions with management on obtaining the information for the Outdoor Access Infrastructure and Follow Up reviews. As such these reports will now be presented to the March meeting. In addition, management have requested that the ICT Strategy review be deferred to the 2021/22 Internal Audit Plan.



## Plan for next quarter

The following reports are due to be presented to the March 21 Audit and Risk Committee:

- VAT Health Check
- Corporate Governance
- Covid Recovery
- Legacy Liabilities
- Outdoor Access Infrastructure
- Data Management
- Follow Up
- 2020/21 Annual Internal Audit Report
- 2021/22 Internal Audit Plan

## 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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# 2020/21 audit plan progress

Ref and Name of report	Quarter	Current status	Planned ACC	Actual ACC
A4. VAT Health Check	Q2	Fieldwork in Progress	Mar 21	
B1. Corporate Governance	Q2	Planned	Mar 21	
C1. Covid Recovery	Q2	Fieldwork in Progress	Mar 21	
C2. Legacy Liabilities	Q3	Planning	Mar 21	
C3. Outdoor Access Infrastructure	Q2	Planning	Mar 21	
D1. ICT Strategy		Deferred	N/A	N/A
D4. Data Management	Q3	Planning	Mar 21	
E1. LEADER Administration	Q1	Complete	Sept 20	Sept 20
E2. Follow Up	Q3	Planning	Mar 21	
Annual report		N/A	Mar 21	

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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