

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: ANNUAL INTERNAL AUDIT REPORT**

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#### **Purpose**

To present the internal auditor's Annual Internal Audit Report for 2017/18.

#### **Recommendations**

**The Audit & Risk Committee is asked to:**

- a) Consider the internal auditor's annual report covering their work in 2017/18;**
- b) Note the internal auditor's annual Statement of Assurance is set out on page 8 of their report;**
- c) Consider whether the report raises any issues prior to the review of the final accounts document for 2017/18 and the Governance Statement included in the accounts document.**

#### **Executive Summary**

1. The Head of Internal Audit is required to provide an annual opinion on the overall adequacy and effectiveness of the Authority's system of internal control. The Authority's internal audit function is carried out by BDO LLP.
2. The full Annual Internal Audit report is set out as Annex 1 to this paper.
3. Six audits were carried out during the year with a total of 11 recommendations made – 3 medium level and 9 Low level. Additionally a follow up report was undertaken on recommendations made from 2017-18 and prior years. Out of 43 recommendations followed up 14 were fully implemented, 11 partially implemented and 18 were not yet implemented by the time of the follow up. The high level of not implemented is largely due to staff changes and operational changes which have delayed implementation. All non-implemented recommendations have been flagged for implementation by 31 December 2018 or before.
4. The overall internal audit opinion for the period 1 April 2017 to 31 March 2018 is that risk management activities and control in the areas examined were found to be suitably designed to achieve the specific risk management, control and governance arrangements and were operated with sufficient effectiveness to provide reasonable

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assurance overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

**Danie Ralph, Finance Manager**  
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