

**CAIRNGORMS NATIONAL PARK AUTHORITY  
AUDIT & RISK COMMITTEE**

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**FOR DECISION**

**Title: INTERNAL AUDIT REVIEW: PAYROLL  
ADMINISTRATION REVIEW**

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**Purpose**

To present the internal auditor's Payroll Administration Review.

**Recommendations**

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

- a) Consider the internal auditor's findings;
- b) Endorse management responses to recommended actions.

**Executive Summary**

1. As part of the 2019-20 Internal Audit plan, it was agreed that Internal Audit would review the design and operational effectiveness of payroll control administration arrangements used within the Authority. The full report is attached as Annex I to this paper.
2. Both the design and operational effectiveness of the Authority's processes are graded as moderate. Two medium level and four low level recommendations for improvement actions were raised by the internal auditors and have been accepted by management.

**Danie Ralph, Finance Manager**  
**20 November, 2019**  
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