

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

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**FOR DECISION**

**Title: INTERNAL AUDIT REVIEW: EXPENSE CLAIMS  
PROCESS REVIEW**

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**Purpose**

To present the internal auditor's Expense Claims Processes Review.

**Recommendations**

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

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

**Executive Summary**

1. As part of the 2019-20 Internal Audit plan, it was agreed that Internal Audit would carry out an evaluation of the arrangements in place surrounding travel and staff expenses claimed and paid 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 five 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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