

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

Title: DRAFT INTERNAL AUDIT PLAN 2020/21

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Purpose

This paper presents Scott-Moncrieff's draft internal audit plan for 2020/21 for consideration by the Committee prior to finalisation.

Recommendations

The Audit & Risk Committee is asked to:

- a) Review the proposed internal audit plan for 2020/21;**
- b) Subject to any agreed adjustments, approve the internal audit plan for 2020/21 to form the planned basis of the Authority's utilisation of internal audit in the year as a resource supporting the internal control and assurance frameworks.**

Executive Summary

1. The Cairngorms National Park Authority has appointed Scott-Moncrieff as internal auditors following a competitive tender as a procurement collaboration between a number of public bodies. Following initial review of the Authority's current strategic risk register and discussion with senior managers, a draft internal audit plan for 2020/21 has been developed within the context of the three year internal audit programme spanning 2020 to 2023. The draft plan is presented in full in Annex I to this paper.
2. The plan as drafted includes a higher level of internal audit input than previous years, at 75 days compared with a resource deployment of between 42 and 50 days in previous years. In discussion with management, two advisory reviews have been included in current plans covering our management and accounting for outdoor access infrastructure (ref C.3) and in support of our ongoing development and implementation of our data management practices as the Authority rolls out implementation of Customer Relationship Management (CRM) and Electronic Document and Records Management (EDRMS) systems (ref D.8). We have also suggested the inclusion of a review of the Authority's VAT status (ref A.4). Taken together, these reviews in support of our developmental work will utilise and estimated 22 days, with the remaining planned internal audit coverage of 53 days.

3. Management propose to consider the deployment of these helpful advisory reviews subject to the ongoing budget monitoring position, with the expectation that some further room to support such work will arise as the impacts of current COVID19 restrictions impact on existing resource deployment plans.
4. The internal audit plan continues to provide for the internal audit of our role as Accountable Body for the Cairngorms LEADER Programme, as required by the Service Level Agreement (SLA) agreed between the Authority and Scottish Government as the Managing Authority. Although there have been a number of adaptations to the administrative requirements of LEADER arising from COVID19 related operational adjustments, there has been no indication that the requirement for internal audit is to be waived in 2020.
5. The Committee is invited to review the coverage of the internal audit plan for 2020/21 in the context of its internal control and assurance responsibilities.

David Cameron

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