

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: INTERNAL AUDIT REVIEW: CORPORATE GOVERNANCE**

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### **Purpose**

This paper presents Azets' internal audit review of the Authority's Corporate Governance systems and controls.

### **Recommendations**

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

- a) Consider the internal auditor's findings on the Corporate Governance systems and controls;**
- b) Endorse the management responses to recommendations for action raised by the internal auditor.**

### **Executive Summary**

1. The Park Authority's internal auditors, Azets, have undertaken a review of the Authority's Corporate Governance systems and controls as part of the agreed 2020/21 internal audit plan. The full report of the review is attached at Annex I to this paper.
2. The report considers five areas of control assessment, with two of these five areas graded as "green", control objective achieved; two graded as "yellow", control objective achieved with no major weaknesses and with scope for improvement; and two graded "amber, where control objectives are assessed as not being achieved and control are not in place or ineffective.
3. Six recommendations for action are raised, with one advisory point also highlighted. All are on the design of the control systems rather than implementation of controls. Four recommendations are at Grade 2, where there is assessed to be moderate risk exposure and controls are not working as effectively and efficiently and may create moderate organisational risk. Two recommendation are at Grade 3, indicating a high risk of exposure through the absence or failure of key controls that create significant risks within the organisation.

4. All recommendations have been accepted by management with responses set out in the report, including responsibilities and timetables for implementing improvement actions.

**David Cameron**

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