

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: INTERNAL AUDIT: FINANCIAL MANAGEMENT AND REPORTING**

**Cover Paper Prepared by:  
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**Report Submitted by:  
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### **Purpose**

This paper presents the review of the Cairngorms NPA's approaches and controls in place for our financial management and reporting. The review has been undertaken as part of the agreed Internal Audit Plan for 2021/22.

### **Recommendations**

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

- a) Consider the internal auditors report and findings;**
- b) Endorse the management responses to recommendations for future action and system improvements.**

### **Executive Summary**

1. Azets have undertaken a review of the Authority's arrangements and internal controls for financial management and reporting. The internal audit report is presented in full at Annex I to this paper.
2. Three recommendations for improvement actions are raised, all of which have been accepted by management. Responses to recommendations outlining future action to be taken, officers responsible and timetable for action have been set out in the report at Annex I. All recommendations are assessed to have moderate risk exposure.
3. Of the four areas of control assessment covered by the review, two are identified as having their control objectives achieved while with scope for improvement. The remaining two control objectives are assessed as achieved with adequate controls in place.

**David Cameron, 3 February 2022**

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