

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: INTERNAL AUDIT: LEADER PROGRAMME**

**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 coverage of responsibilities as Accountable Body for the Cairngorms LEADER Programme as established in the Service Level Agreement established with Scottish Government. The review has been undertaken as part of the agreed Internal Audit Plan for 2022/23.

### **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 for delivering the responsibilities of the Cairngorms LEADER Programme Accountable Body as established by the Service Level Agreement with Scottish Government. The internal audit report is presented in full at Annex I to this paper.
2. Two recommendations for improvement actions are raised, both 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. One recommendation is assessed to have a moderate level risk exposure. The second recommendation is assessed to carry a limited risk exposure where controls are already in place and working effectively although could be strengthened.
3. Of the five areas of control assessment covered by the review, two areas are assessed as having the control objective achieved with coverage by adequate, effective and

efficient controls. The remaining three control areas are identified as having their control objectives achieved while with scope for improvement.

**David Cameron**  
**20 September 2022**

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