

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DISCUSSION

**Title:** ACTION ON AUDIT RECOMMENDATIONS

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#### **Purpose**

This paper presents an update to the Committee on action taken to implement control improvements highlighted by internal audit work.

#### **Recommendations**

The Audit & Risk Committee is asked to:

- a) Note progress made in implementation of outstanding internal audit recommendations;
- b) Agree to remove those internal audit recommendations highlighted as either superseded or where the cost of implementation is considered as outweighing the control benefit.

#### **Update on Implementation of Audit Recommendations**

1. An update on progress made in implementing internal audit recommendations is set out at Annex I to this paper. This update remains subject to internal audit verification of actions taken and controls implemented.
2. The Committee noted that there were a large number of audit recommendations outstanding when considering the most recent update on progress presented by Azets. The Committee recognised that many of these actions fell to Corporate Services teams which had been diverted over the last two years to restructuring organisational processes during the COVID19 lockdown period and subsequently developing new hybrid working arrangements.
3. Senior managers undertook to review the list; prioritise action where possible; identify appropriate revised implementation timetables when required; and recommend removal of any recommendations from the list of outstanding recommendations to the Committee where it was considered the action had been superseded, or actions were considered no longer relevant or too costly to implement. This work has now been completed and set out in Annex I.

4. Where appropriate, staff have provided an update on progress made in Annex I against implementation of recommendations. Those recommendations which have been completed are indicated as such in the Annex and highlighted in green. Where actions are underway, these are highlighted in amber.
5. A number of items have been recommended for removal from the list of control improvement recommendations. Reasons have been given for each in the Annex and the Committee is invited to review these recommendations and if appropriate agree their removal from the list.
6. A full update on outstanding audit recommendations will be brought back to the Committee by Azets, following their review of supporting evidence of work undertaken and controls implemented.

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**21 September 2022**  
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