



**Cairngorms National Park  
Authority  
Internal Audit  
Progress Report**

**March 2023**





# Cairngorms National Park Authority

## Internal Audit Progress Report

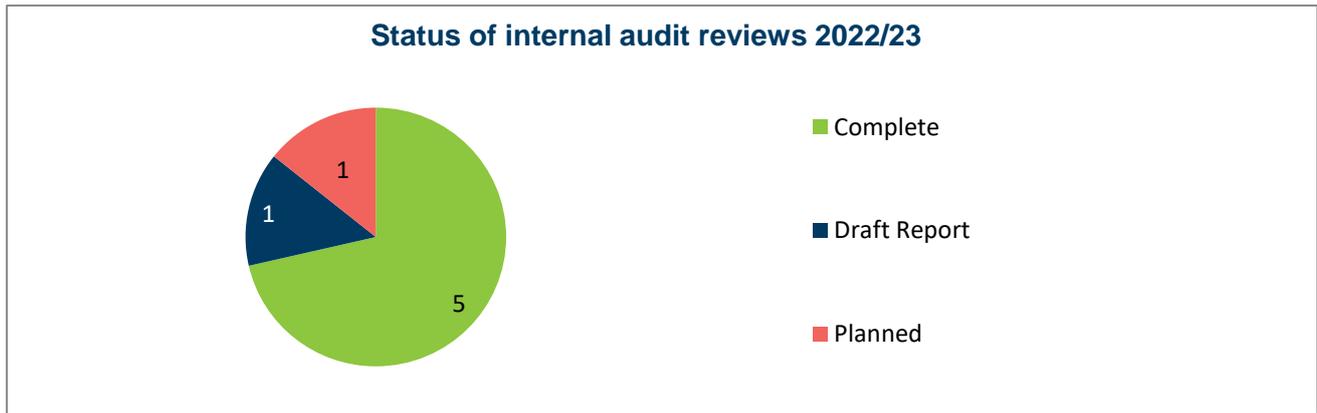
Summary	1
2022/23 Audit Plan Progress	2



# Summary

This paper provides the Audit and Risk Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan.

We have completed one audit since the last Audit and Risk Committee meeting: Data Management. The payroll and expenses report, originally scheduled for the March meeting, will now be presented to the June Audit and Risk Committee as a result of management requiring further time to develop management responses.



## Plan for next quarter

The following reports are due to be presented to the June 2023 Audit and Risk Committee:

- Payroll and Expenses
- Follow Up Part 2
- Internal Audit Annual Report

## Action for Committee

The Audit and Risk Committee is asked to note the contents of this report and to approve the plan for the next quarter. We also invite any comments on the format or content of this report.

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# 2022/23 Audit Plan Progress

Ref and Name of report	Quarter	Current status	Planned ACC	Actual ACC
A2. Payroll and Expenses	Q3	Draft Report	Mar 23	
B2. Performance Management	Q1	Complete	Sept 22	Sept 22
C2. Workforce Management and planning	Q1	Complete	Sept 22	Sept 22
D2. Data Management	Q3	Complete	Mar 23	Mar 23
E1. Leader Administration	Q2	Complete	Sept 22	Sept 22
E2. Follow up Part 1	Q2	Complete	Dec 22	Dec 22
E2. Follow up Part 2	Q4	Planned	Jun 23	
Annual report	N/A	N/A	Jun 23	

Key:	Description
<b>Complete</b>	Audit work complete and report has been agreed and finalised
<b>Draft Report</b>	A draft report has been issued
<b>Fieldwork complete</b>	The audit work is complete, but the draft report has not yet been issued.
<b>Fieldwork in progress</b>	The audit work is in progress.
<b>Planned</b>	The scope and timing of the audit has been agreed with management
<b>Planning</b>	The scope and/or timing of the audit has yet to be agreed with management

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