



For Decision

Title: Internal Audit Report Management Action Follow up
2022/23

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Purpose

This paper presents the internal auditors independent overview of management action taken on previous internal audit recommendations raised and agreed. The follow up review work reported here is part of the internal audit programme agreed for 2022/23.

Recommendations

The Audit & Risk Committee is asked to:

- a) to note the progress made by management in implementing agreed management actions.

Executive Summary

Azets, the Park Authority's Internal Auditors, have undertaken a follow up review of action taken to address previous audit recommendations raised and agreed by the Committee, to provide the Audit & Risk Committee with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. The report of their follow up review is provided in full at the Annex to this paper. The report summarises the progress made by management in implementing agreed management actions.

Azets have reviewed all open management actions and liaised with Cairngorm National Park Authority staff to obtain an update on their implementation progress. This included management identifying actions which were no longer applicable. For recommendations graded priority 3 or above, Azets request evidence to validate completion of any actions marked for closure by management.

The follow up review presented by Azets shows that the teams across the Park Authority have made progress in resolving a number of outstanding issues, with 18 of



46 actions for follow up now resolved albeit some of those are subject to evidence which is still to be submitted to the internal audit team.

Equally, it is recognised that a significant amount of work remains to be done in bringing the list of outstanding recommendations to a much reduced number. We have now completed recruitment into key posts within the Corporate Team to provide the staff capacity needed to resource and lead many of these actions. We have also come through a period of significant workload in support of close of the 2022/23 financial management; development and approval of the new Corporate Plan to 2027 and Operational Plan and budget for 2023/24; managing a series of governance considerations; and supporting the Cairngorms 2023 Heritage Horizons bid process. We aim to use the coming six-month period to focus on addressing remaining actions.

David Cameron