



For Decision

Title: Internal Audit Plan 2023/24: Expenditure and Creditors

Cover Paper prepared by: David Cameron, Deputy Chief Executive

Report submitted by: Elizabeth Young, Stephanie Hume, Azets

Purpose

This paper presents the review of the Cairngorms National Park Authority approaches to and controls in place for management of expenditure and creditors. The review has been undertaken as part of the agreed Internal Audit Plan for 2023/2024.

Recommendations

The Audit and 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 completed their internal audit review of the Cairngorms National Park Authority's controls in place for expenditure and creditors management.
2. Three recommendations for action have been highlighted. One recommendation has a grade 2 "yellow / moderate" rating, with the remaining two recommendations graded 1 "green / limited risk exposure". Overall, the report appears to signify that the Park Authority has a good internal control system in place in this area, with some relatively minor areas for improvement.
3. The recommendations have been accepted by management and will be worked on over the coming months.