



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

September 2023



Cairngorms National Park Authority

Internal Audit Progress Report

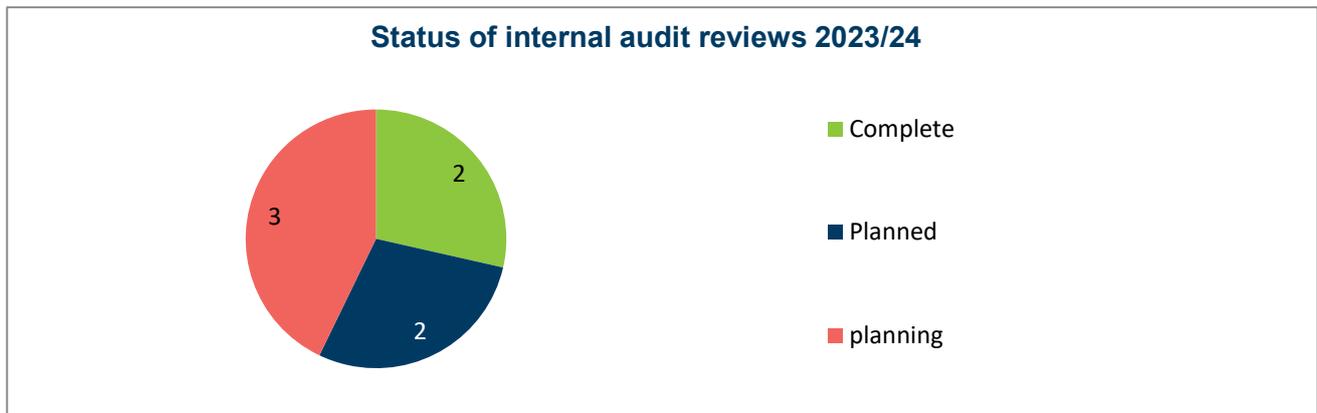
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Summary

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 two audits since the last Audit and Risk Committee meeting: Expenditure and Creditors and Risk Management. Following discussions with management regarding the scope of the Finance System review it was agreed that Azets would take a consultancy style approach to the work, supporting management in their review of the current finance system and consideration of requirements for any future systems and options appraisals. As such a formal Internal Audit report will not be provided to the Audit and Risk Committee, rather iterative feedback will be provided to management throughout management's review process.

We remain on track to deliver our internal audit plan as agreed.



Plan for next quarter

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

- Health and Safety
- Heritage Horizons
- Follow up Part 1

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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2023/24 Audit Plan Progress

Ref and Name of report	Quarter	Current status	Planned ARC	Actual ARC
A3. Expenditure and Creditors		Complete	Sept 23	Sept 23
A4. Finance System	N/A	N/A	N/A	N/A
B3. Risk Management		Complete	Sept 23	Sept 23
C1. Health and Safety		Planning	Nov 23	
C3. Procurement		Planning	Mar 24	
C4. Heritage Horizons		Planning	Nov 23	
E2. Follow up Part 1	Q2	Planned	Nov 23	
E2. Follow up Part 2	Q4	Planned	Mar 24	
Annual report	N/A	N/A	Mar 24	

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

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