



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

November 2023



Cairngorms National Park Authority

Internal Audit Progress Report

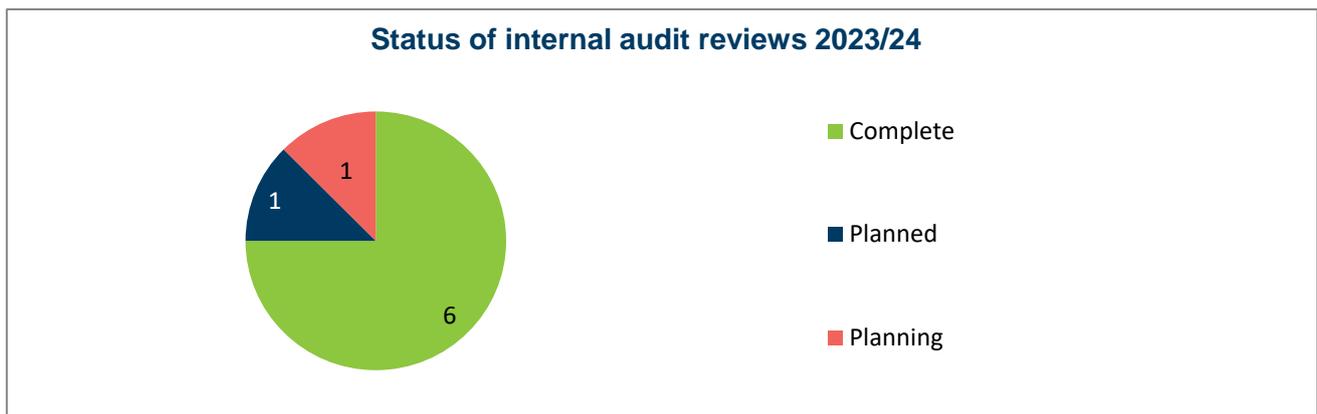
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Summary

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 three audits since the last Audit and Risk Committee meeting: Health and Safety, Heritage Horizons and Follow Up Part 1.

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 the requirements for any future systems and options appraisals.



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 April 2024 Audit and Risk Committee:

- Procurement;
- Follow Up Part 2; and
- 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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2023/24 Audit Plan Progress

Ref and Name of report	Quarter	Current status	Planned ARC	Actual ARC
A3. Expenditure and Creditors	Q2	Complete	Sept 23	Sept 23
A4. Finance System	N/A	Complete	N/A	Nov 23
B3. Risk Management	Q2	Complete	Sept 23	Sept 23
C1. Health and Safety	Q3	Complete	Nov 23	Nov 23
C3. Procurement	Q4	Planning	Apr 24	
C4. Heritage Horizons	Q3	Complete	Nov 23	Nov 23
E2. Follow up Part 1	Q2	Complete	Nov 23	Nov 23
E2. Follow up Part 2	Q4	Planned	Apr 24	
Annual report	N/A	N/A	Apr 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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