



For discussion

**Title: Internal Audit Report 2023/24 – Cairngorms 2030
(Heritage Horizons) Programme**

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Corporate Services (Cover Paper)
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Audit Report)**

Purpose

This paper presents the internal audit review of the Park Authority's governance and reporting arrangements for the Cairngorms 2030 (Heritage Horizons) Programme.

Recommendations

The Committee is asked to:

- a) Review the findings of the internal audit report.
- b) Endorse the management responses to the internal audit recommendations for improvement to controls.

Supporting information

The internal auditors have completed their review of the Park Authority's governance and reporting arrangements for the Cairngorms 2030 (Heritage Horizons) Programme. This review was undertaken as part of the approved 2023/24 internal audit programme. The audit work has been commissioned at this point to support the Park Authority's learning from the development phase of this Programme and prepare for the delivery phase of the programme in the event of funding for this phase being secured. The internal audit report is presented in full at Annex 1 to this paper.

The report identifies two recommendations for action to further improve the current control environment within this Programme and the Park Authority. The report also provides a welcome endorsement of the robustness of the governance and reporting arrangements designed and deployed for the Programme over the last two years. All



recommendations have been accepted by management and responses provided in the attached report.

David Cameron, 16 November 2023