



For decision

Title: Internal Audit: Internal Audit Plan 2024/25

Prepared by: Elizabeth Young and Stephanie Hume, Azets

Purpose

This paper presents Azets' proposed internal audit plan including the proposed internal audit work for the 2024/25 financial and operational year.

Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditor's strategic internal audit plan;
- b) Consider the specific internal audit plan for 2024/25 internal audit work and the appropriateness of that plan for the Authority's needs;
- c) Agree the internal audit plan for 2024/25.

Executive summary

1. The Park Authority's internal auditors, Azets, have reviewed their strategic internal audit plan for 2021/22 to 2024/25 in light of delivery over the course of the previous three years of this plan and the changing strategic risk profile of the Park Authority. Following discussion with the Chief Executive and the Director of Corporate Services & Deputy Chief Executive on their views of internal audit requirements for the year ahead, 2024/25, Azets have prepared an internal audit plan, which is set out in full at Annex 1 to this paper.
2. The plan is now presented to the Committee to consider proposed internal audit coverage and to agree the internal audit plan specifically for the 2024/25 financial and operational year.

David Cameron

davidcameron@cairngorms.co.uk