



## **For discussion**

**Title:** Internal Audit Annual Report 2025-26  
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### **Purpose**

This paper summarises the conclusions and key findings from the internal audit work undertaken at Cairngorms National Park Authority during the year ended 31 March 2026, including the Internal Auditor's overall opinion on Cairngorms National Park Authority's internal control system.

### **Recommendations**

The Audit and Risk Committee is asked to:

- a) Consider the Internal Auditor's annual report for 2025-26.
- b) Note the Internal Auditor's overall opinion as set out in page 4 of the report and endorse the inclusion of that opinion within the Governance Statement for 2025-26.

### **Executive Summary**

1. As the Internal Auditor of the Cairngorms National Park Authority, wbg are required to provide the Audit and Risk Committee annually with assurance on the whole system of internal control. wbg's Internal Audit Annual Report for 2025-26 includes their overall opinion set out below:

We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes.

In our opinion, the Organisation did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.



We note that we provided a weak level of assurance regarding the Follow Up Review which will be followed up during the 2026/27 Internal Audit Plan.

Our fieldwork was carried out between November 2025 and April 2026, and we have not undertaken any further internal audit assignments at the time of this report.

2. The Internal Auditor's opinion is typically included as part of the Governance Statement, forming part of the Park Authority's Annual Report and Accounts. The draft Governance Statement is presented to the Committee at this meeting (19 June 2026). The Committee is asked to endorse the inclusion of the Internal Auditor's opinion as part of the Governance Statement.
3. The full Internal Audit Annual Report providing wider context on this overall internal audit opinion is provided as an Annex to this paper.

## **Conclusion**

4. The auditor will present their report and answer any questions raised by the Committee.

**Louise Allen**

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