



## For decision

**Title:** Internal Audit Annual Report 2024/25

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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 2025, 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 2024-25.
- b) Note the Internal Audit annual opinion as set out in page 4 of the report and endorse the inclusion of that opinion within the Governance Statement for 2024-25.

### Executive Summary

1. As the Internal Auditor of the Cairngorms National Park Authority, Azets are required to provide the Audit and Risk Committee annually with assurance on the whole system of internal control. Azets' Internal Audit Annual Report for 2024-25 includes their overall opinion that:

*In our opinion, CNPA has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives.*

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 was considered by the Committee at its meeting on 21 March 2025. 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.



4. The report makes reference to the planned work on Cyber Security, which was delayed at the Park Authority's request. At the time the audit would have commenced, the IT team were in the final stages of working towards the Cyber Security+ accreditation. It was agreed that the audit would be more effective once the work to achieve accreditation had been completed. A review of cyber security has been included in the internal audit plan for 2025-26.

## **Conclusion**

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

**Louise Allen**

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