



For decision

Title: Internal audit plan 2025/26: New Finance System

Cover Paper: Louise Allen, Head of Finance and Corporate
Operations

Report submitted by: Peter Clark, Scott McCready, wbg

Purpose

This paper presents the Internal Auditor's review of the implementation of the Park Authority's new finance system and was conducted as part of the agreed plan of work for 2025-26 (Annex 1). The purpose of this review was:

- a) to assess whether the system is working as anticipated, and
- b) to review the implementation process to assess whether deadlines and costs were met, and that staff have received sufficient training on the system.

Recommendations

The Audit and Risk Committee is asked to

- c) Consider the internal auditors report and findings.
- d) Endorse the management responses to recommendations for future action and improvements.

Executive Summary

1. Wbg have completed their internal audit review of the implementation of the Park Authority's new finance system.
2. Four control objectives were audited:
 - a) The new Finance System is fit for purpose and operating in line with good practice
 - b) Data has been accurately transferred from the previous finance system
 - c) Sufficient training has been given to those staff who will be using the new finance system



- d) Appropriate controls have been put in place over the new finance system, and these are being adhered to by staff.
3. A substantial level of assurance was provided in relation to the implementation of the Authority's new finance system.
4. One medium-grade recommendation was made:
 - i. The Park Authority should implement a restriction on the individuals who can have purchase approval delegated to them through the Out-of-Office function. This should ensure that options are restricted only to those in a higher position within the same approval workflow.
5. The Internal Auditor also made two observations in respect of the Finance team's aspirations for, and ongoing work towards, further development of the system.
6. The recommendation made was accepted by management.

Louise Allen

02 March 2026

louiseallen@cairngorms.co.uk