



**Cairngorms**  
National Park Authority  
Ùghdarras Pàirc Nàiseanta a'  
**Mhonaidh Ruaidh**

Paper 4 Annex 1

13 March 2026

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# Paper 4

# Annex 1



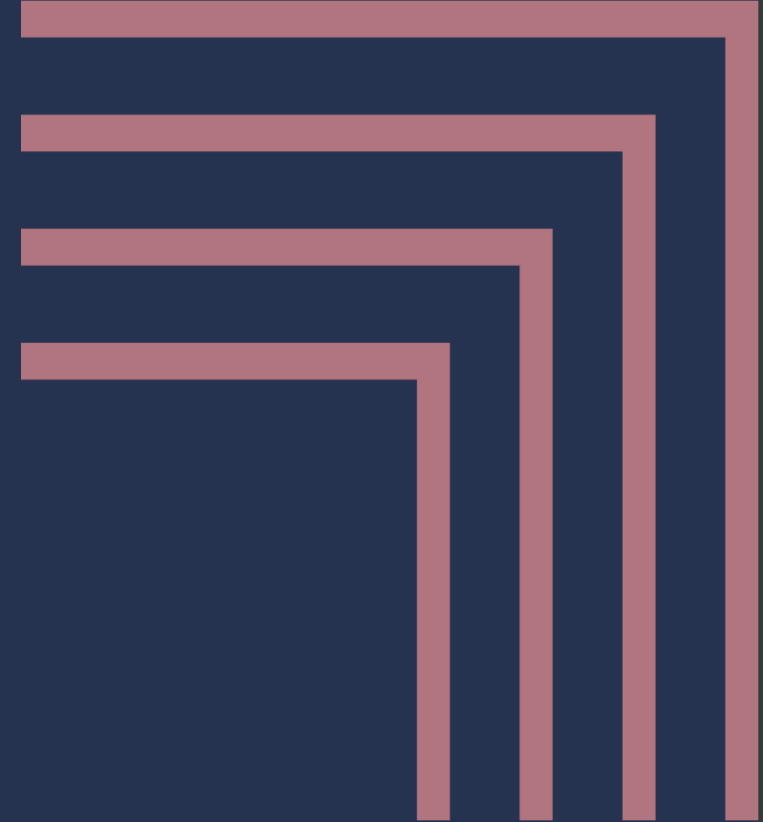
# Cairngorms National Park Authority

## Internal Audit 2025-26

Project Initiation  
December 2025

## Overall Conclusion

Substantial



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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

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We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

## Overview

### Purpose of review

Following the launch of the project control system by Cairngorms National Park Authority (the Organisation) in June 2025, we assessed whether this is working as anticipated and is being complied with and represents the appropriate level of control. We assessed the new control mechanisms being implemented from June 2025. We have also assessed whether funding conditions are being met.

This review forms part of our 2025/26 Internal Audit Plan.

### Scope of review

Our objectives for this review were to assess whether:

- | Roles and responsibilities for project management are clearly defined and key staff are aware of their specific roles.
- | Criteria is in place to ensure key project decisions are fully informed at the outset, including scope definition, budgeting and risk management.
- | Decisions are made timely and at an appropriate level.
- | Project outcomes and when benefits will be realised are identified at the outset. These are measurable and progress against these are reported on, at agreed levels.
- | Identified projects comply with regulatory requirements, any funding requirements and align with the strategic objectives of the Organisation.
- | The Organisation review procurement planning and compliance with public procurement regulations, including early engagement of

# 1 Executive summary

procurement and adherence to procurement thresholds.

| The project control system is being adhered to.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

## **Limitation of scope**

There was no limitation of scope.

## Background

### Project Initiation Process

The Organisation brought a new project initiation process into effect in June 2025. This new approach was adopted to provide a standardised approach and to help ensure all project initiations are created in line with the Organisation's expectations.

In advance of the new approach being adopted a Project Initiation Process document was created in December 2024 and should be used a guidance document by all staff. There are three stages to the process:

- | Stage One – Initial Approval;
- | Stage Two – Scoping; and
- | Stage Three – Authorisation.

The expected processes to be followed at each stage are well described in the Project Initiation Process. Stage One is focused on the initial idea of the project and gaining suitable information for the Head of Service to make an informed decision on whether to progress the project to the next stage. Stage Two is a much more detailed planning process which includes a number of critical considerations before a project can be formally approved. Specific considerations should include finance available to fund the project, staffing availability, management commitment to the project, the project timeline and its success measures. The final stage is the authorisation of the project.

### Following the Process

One of the key components to the second stage of the process is the Stage Two Full Scoping Template. It is expected that this document be used as a template to detail all the information required at this stage. We noted several instances where the correct process was not followed, and this scoping document was either not in a standard template or was completed prior to a project being approved at Stage One. **See Section 3: Detailed Recommendations for further information.**

Within the Project Initiation Process, there are no defined time-frames for each stage of the process. In general, approval decisions

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are made within a week. **See Section 3: Detailed Recommendations for further information.**

Due to the recent implementation of the new Project Initiation Process, there was only one project that had successfully passed Stage Two. **See Section 4: Observations for further information.**

## Project Tracker

The Organisation utilise a live Project Tracker, where every project from June 2025 onwards is expected to be recorded. Project leads are responsible for entering information onto the tracker. We held discussions with the Nature Based Solutions Manager, who is responsible for a number of projects within the C2030 Programme, and confirmed that the project initiation process applies to projects at varying strategic levels. Whether or not each individual project and sub-project are ran through the new process and entered into the Tracker depends on their complexity and size. The Project Tracker is mainly used for operational oversight, however the intention is that in the future this will be the primary project management tool.

There are no links in the Tracker to any supporting documentation for the projects, and this documentation is not currently stored in a centralised location. **See Section 3: Detailed Recommendations for further information.**

The quality and precision of information in the Tracker varies from project to project where details on expected outcomes ranged from detailed targets to vague generalisations. We also note that Time requirements for staff are not always defined. **See Section 3: Detailed Recommendations for further information.**

When entering a project onto the Project Tracker, the Project Lead selects an individual for the project's approval, which is expected to be the relevant Head of Service. There is no restriction on the Project Tracker which requires a Head of Service to be selected. Discussion with the Information Manager noted that setting this restriction would lead to other challenges. **See Section 4: Observations for further information.**

## Roles and Responsibilities

There is no overall lead for project management within the Organisation due to the nature of its work. However, on an individual project level the roles and responsibilities are clearly defined.

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Project Leaders will perform the Project Initiation Process, entering all information into the tracker. If approved at Stage One, they will complete the further planning required for Stage Two. The Heads of Service will review and approve initial project proposals submitted by the Project Leader, and the planning completed in the scoping stage. They also liaise with the Operational Management Group to discuss projects to gain an understanding of any wider Organisation impacts if deemed necessary.

## Procurement

The Project Initiation Process requires that any potential procurement is considered as part of the conceptualisation of projects. This is to be considered after the initial project idea has been approved by the Head of Service.

The Procurement Officer was first appointed in August 2024. Prior to that date, the Organisation used an external provider for its procurement services. As part of the scoping of any new projects, the Project Lead should consider whether any procurement will be required and seek advice from the Procurement Officer.

The Procurement Officer maintains a tracker of all planned and potential procurement which is largely a monitoring tool and is reviewed multiple times a week. Relevant details to the procurement of each project is included in this tracker including links to SharePoint files or Public Contracts Scotland (PCS) where necessary and the tracker and contracts register are reported to the Audit and Risk Committee.

## Compliance

Compliance with regulatory requirements, funding requirements, and agreements with external partners are built into the Stage Two Scoping Template and the following must be considered:

- | Procurement;
- | Grant awards which are regulated by the Subsidy Control Act;
- | Partnerships including those with local authorities and the Scottish Government;
- | The potential legal consequences of a project; and

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- | Equalities Impact Assessment & Statutory Assessments.

The anticipated budget for the project should be clearly stated in the Scoping Document, and it is required that Project Leads seek budget advice from the finance team.

Considerations of project alignment with strategic objectives of the Organisation is also a key component of the process:

- | Stage One requires detail of how the project will contribute towards agreed corporate objectives;
- | The Stage Two scoping document requires direct alignment to one of the Organisation's larger programme streams which are set up in direct alignment with the Organisation's objectives; and
- | Approval at both Stage One and Stage Two is granted by the Head of Service to help ensure that project contribution towards corporate objectives is approved by Senior Management.

## Sample Testing

We compared a sample of five projects from the Project Tracker and found information required by the Project Initiation Process was documented, and updates on progress were included in the quarterly reports. However a wider review of the Project Tracker identified that there were some inconsistencies with the templates and documents stored on file for some projects. **See Section 3: Detailed Recommendations for further information.**

We reviewed a sample of five projects on the Procurement Tracker and found that information held on both the project and procurement trackers matched.

## Work Undertaken

In line with each objective, we completed the following work:

### **Objective 1: Roles and responsibilities for project management are clearly defined and key staff are aware of their specific roles.**

- | We reviewed the Project Initiation Process to assess whether roles and responsibilities are clearly defined.
- | We discussed with the C2030 Programme Manager and the Climate Resilience Project Manager to assess whether Project Leads and Programme Managers are aware of their specific roles in the initiation, and the ongoing managing and monitoring of projects.

### **Objective 2: Criteria is in place to ensure key project decisions are fully informed at the outset, including scope definition, budgeting and risk management.**

- | We reviewed the Project Initiation Process to assess whether this required key decisions to be fully informed prior to project activity beginning.
- | We reviewed the standard Stage Two scoping template to confirm that this includes all considerations required of the Project Initiation Process.

### **Objective 3: Decisions are made timely and at an appropriate level.**

- | We reviewed the Project Initiation Process to assess whether the approach to be followed at each stage, and how projects progress through these stages, were clear.
- | We reviewed the Project Initiation Process to confirm who is responsible for approving project initiation decisions.
- | We reviewed the Project Initiation Process, and held discussions with the Information Manager to understand timeframes expected for each stage of project initiation.

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## **Objective 4: Project outcomes and when benefits will be realised are identified at the outset. These are measurable and progress against these are reported on, at agreed levels.**

- | We reviewed the Project Tracker to assess whether project outcomes and timeframes for them are identified prior to project approval.
- | We held discussions with the Climate Resilience Project Manager, the Nature Based Solutions Manager, and the C2030 Programme Manager to understand how the planned deliverables, timeframes, outcomes and benefits of projects are identified.
- | We performed a holistic review of the Project Tracker to assess the quality of information held within.

## **Objective 5: Identified projects comply with regulatory requirements, any funding requirements and align with the strategic objectives of the Organisation.**

- | We held discussions with the Climate Resilience Project Manager, the Nature Based Solutions Manager, and the C2030 Programme Manager to understand how projects are aligned to the Organisation's Strategic Objectives.
- | We held discussions with the Climate Resilience Project Manager, the Nature Based Solutions Manager, and the C2030 Programme Manager to understand how any regulatory requirements, funding requirements or other requirements set by external partnerships, are considered.
- | We reviewed the Project Initiation Process, and the scoping Stage Two Template, to assess whether the process sufficiently takes account of external requirements and whether it appropriately aligns projects to strategic objectives.

## **Objective 6: The Organisation review procurement planning and compliance with public procurement regulations, including early engagement of procurement and adherence to procurement thresholds.**

- | We held discussions with the Procurement Officer, to understand how Project Leaders interact with the Organisation's procurement function, and to understand at which point in the process that project leaders communicate with the Procurement Officer.
- | We reviewed the Procurement Overview List to confirm whether a sample of projects selected from the Project Tracker were included, demonstrating that procurement requirements had been considered during initiation.

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## **Objective 7: The project control system is being adhered to.**

- | We held discussions with the Climate Resilience Project Manager, who is an acting Project Lead, to assess whether the Project Initiation Process had been followed as expected for a fully initiated project.
- | We reviewed the Project Initiation Stage Two scoping template to assess whether this encourages adherence to the process.
- | We performed a walkthrough of the entry of projects onto the Project Tracker with the Head of Finance and Corporate Operations to evaluate the ease-of-use for staff.
- | We performed a holistic review of the Project Tracker to assess whether project entries followed the process as required by the Project Initiation Process.

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## Conclusion

### Overall conclusion

#### Overall Conclusion: Substantial

Following our review, we can provide the Organisation with a substantial level of assurance surrounding the Project Initiation Process. This is further highlighted as we have raised several areas of good practice, however, we have raised four low-grade recommendations, one medium grade recommendation, and one observation for consideration. Please refer to **Section 3: Detailed Recommendations** and **Section 4: Observations** for further information.

### Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Project Initiation	0	1	4	5

As can be seen from the above table there were no recommendations made which we have given a grading of high.

## Areas of good practice

**The following is a list of areas where the Organisation is operating effectively and following good practice.**

1.	The roles and responsibilities of those involved in the Project Initiation Process are clearly defined in the Project Initiation Process.
2.	The Organisation has a clear, defined Project Initiation Process document, setting out the approach to be followed at project conception and inception, and the considerations to be made throughout this process.
3.	After initiation, projects are managed and monitored by the Project Lead and the Programme Managers.
4.	The Project Initiation Process involves two stages of approval. This involves approving the initial idea of the project, before moving on to a detailed scoping stage for the Head of Service's approval.
5.	The process requires that project outputs and deliverables are considered before project approval, and that these are defined within scoping documentation.
6.	The Project Initiation Process suitably considers regulatory requirements, funding requirements and alignment to strategic objectives throughout Stages One and Two.
7.	Procurement is a required consideration when going through the Project Initiation Process. Discussions with the Procurement Officer confirmed that Project Leaders are engaging with them to seek advice and assistance with the procurements potentially involved in their projects. All planned and potential procurements are recorded on the Procurement Tracker by the Procurement Officer, who noted that staff contact them well in advance, allowing for strong forward planning and horizon scanning.

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**The following is a list of areas where the Organisation is operating effectively and following good practice.**

8.	As part of our testing, we compared our sample of five projects found on the Project Tracker against the procurement tracker held by the Procurement Officer. In all five cases, the project was included on the procurement tracker, demonstrating that procurement had been considered in each of these cases.
9.	We selected a sample of five projects from the Project Tracker to review in more detail. In all cases, we noted that all information required by the Project Initiation Process was documented. We also found that each project was included in the procurement tracker, demonstrating a consideration of procurement requirements. Additionally, we found that updates for all initiated projects were included within quarterly project reporting, demonstrating that projects are moving smoothly from project initiation to project management processes.

## 2 Detailed recommendations

Following the process			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>The Project Initiation Process document sets out the steps to be followed for initiating new projects and recording these within the Project Tracker.</p> <p>From our holistic review of the 24 entries into the Project Tracker, we founder a number of instances where the correct process was not followed.</p> <ul style="list-style-type: none"> <li>  We noted eight projects where scoping Stage Two document is not in the standard template. In these cases, an operational level plan has been linked, rather than standard Scoping Stage Two template required of the process.</li> <li>  All the Capercaillie Survival related projects rely on a single emergency plan, rather than individual plans for each project. The process requires that all projects are scoped individually.</li> </ul>	<b>Medium</b>	<p>We recommend that the Organisation reiterate to staff the Project Initiation Process, and what is expected within each field of the Project Tracker. Project approval should not be granted unless project entries onto the Project Tracker are fully complete.</p> <p>The Organisation should consider providing training sessions for staff most likely to be involved in the Project Initiation Process.</p>

## 2 Detailed recommendations

	<p>  We found five projects where the scoping documents were attached before Stage Two approval has been granted, or the scoping documents are not unique to each project.</p> <p>Our root cause analysis for this found that many projects are agreed before addition to the tracker. Much of the information required from Stage One and Two of the Project Initiation Process has already been considered as part of operational planning and agreed by the Head of Service. This has also meant that information usually prepared under Stage Two of the process was already available, despite the formal approval by the Head of Service not yet being recorded within the tracker.</p> <p>Where information or documentation is not uploaded in line with the expected process, this creates a risk that the quality of the Project Tracker's use as a monitoring tool will decline.</p>		
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## 2 Detailed recommendations

Management response	Responsibility and implementation date
<p>Agreed: we will reiterate the expected new project initiation approach to staff, and reinforce expectations at management level through Senior Management Team and our new Band E Managers Grouping. We will also commission this later managers grouping to review the expectations of the process and consider whether any supporting documentation or training is needed.</p>	<p><i>Responsible Officer:</i> Deputy Chief Exec</p> <p><i>Implementation Date:</i> by 30 June for initiation of work required</p>

## 2 Detailed recommendations

Central Storage			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>There should be a central record of evidence supporting the details laid out at the Stage Two scoping phase held for each entry on the Project Tracker. This should provide assurance that details included within the scoping document are based on factual and accurate information.</p> <p>From our review of the process and the Project Tracker, we found that supporting evidence is not stored in a centralised location. Further, the Project Tracker does not include any linkage to supporting documentation held.</p> <p>Our assessment of root cause is that the Project Initiation Process does not include a formal requirement that supporting evidence should be stored centrally. As a result, there is no field to enter this link, or attach this documentation, within the Project Tracker. We do note that the process does formally require that the Stage Two scoping document is linked for each project on the Tracker, however there</p>	<b>Low</b>	<p>We recommend that all supporting documentation for project initiation proposals be stored centrally, improving the Project Tracker's use as a monitoring and oversight tool.</p> <p>To accommodate this, the Organisation could consider setting up dedicated share point folders for their projects. Additionally, discussion with the Information Manager noted that a new column could be added to the Project Tracker, providing a field where the link to supporting evidence could be entered.</p>

## 2 Detailed recommendations

	<p>is no further requirement to document supporting evidence.</p> <p>This creates a risk of reduced transparency during project planning decision making, as well as a risk of increased time spent searching for documentation, where the storage location of supporting evidence is unclear.</p>		
Management response		Responsibility and implementation date	
<p>We will work with the Information Manager to develop the project tracker to include links to information, to ensure wider information supporting project development and delivery is readily accessible while remaining within the parameters of our information management approaches.</p>		<p><i>Responsible Officer:</i></p> <p>Deputy Chief Exec with Information Manager</p> <p><i>Implementation Date:</i></p> <p>by 30 September</p>	

## 2 Detailed recommendations

Quality of Recorded Information			
Ref.	Finding and Risk	Grade	Recommendation
3.	<p>The Organisation should have clear and consistent requirements for the quality of information stored within the Project Tracker. These requirements should be clearly defined within the Project Initiation Process, along with the provision that approvals should not be granted where the information does not meet these standards.</p> <p>During our review of the Project Tracker, we noted that the quality and precision of information varied across project entries. For some entries, there was a detailed outline of the expected outputs, timeframe and targets of the project. Other entries were more vague, such as:</p> <ul style="list-style-type: none"> <li>  For Project Outputs and Deliverables - "contribute to freshwater pearl mussel population enhancement" and "Improve capercaillie survival and breeding success".</li> </ul>	<b>Low</b>	<p>We recommend that the Organisation clearly define the level of detail expected at each stage of the Project Initiation Process.</p> <p>Consideration should be given to differentiating between smaller, task-focused projects, and higher level operational projects, and detailing the set expectations for each project type, as the information likely to be assessed will differ between these types.</p>

## 2 Detailed recommendations

	<p>  For Estimated resource requirements &amp; timescales - "2025 to 2027" and entries including "Manager time to coordinate grant/project".</p> <p>This information is not as detailed as we would expect. Outputs and deliverables should be defined and measurable. In the examples above, it is unclear what metric would reflect success of these deliverables. Estimated resources requirements should also be detailed. We note that amount of Management time needed is not always defined, creating uncertainty of the staffing resource actually required. We also found that timeframes described for some projects are vague, and do not indicate the planned dates of project steps.</p> <p>Our root cause analysis notes that multiple factors are contributing to the lack of detail. Firstly, the overlap between operational planning and the Project Initiation Process means that much of the planning required of Stage Two of the Project Initiation Process is already complete, before project entry to the tracker. As a result, considerations such as resource requirements, timeframes and outputs</p>		
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## 2 Detailed recommendations

	<p>are agreed out with the Project Initiation Process, and further details are held within supporting evidence or covered in discussions between project leaders and management.</p> <p>Where the standard of information quality is inconsistent and unclear, this creates a risk that projects are approved when the planning completed is not to the standard expected by the Organisation. Further, the effectiveness of the Project Tracker as an oversight tool will be reduced where the information included is not of good quality.</p>		
Management response		Responsibility and implementation date	
<p>We will consider developing some additional guidance around the level of detail required of project documentation. Our aspiration is to have a control system which recognises that projects will differ in nature across the organisation, and which adds the level of control required with the minimum additional administrative burden on staff. It is agreed that the inclusion of some projects at too general a level of description has prevented appropriate advice being secured in development of the specific project activities at the right time, causing delay and additional work. We will work with the Senior Management Team and Band E Managers Group to review and refine this guidance.</p>		<p><i>Responsible Officer:</i> Deputy Chief Exec as lead to initiate this work</p> <p><i>Implementation Date:</i> by 31 December for completion of updated guidance.</p>	

## 2 Detailed recommendations

Timeline of process			
Ref.	Finding and Risk	Grade	Recommendation
4.	<p>Timelines are a critical element of project initiation and management, and expected timelines should be clearly defined from the outset.</p> <p>During our review of the Project Initiation Process, we noted that there is no defined time-frame which projects should be approved by.</p> <p>Discussion with the Information Manager confirmed that the Project Tracker will delete submitted project proposals where these have not been approved within 30 days. This is a default setting of the Microsoft List system, however the Information Manager has confirmed that these timeframes can be customised.</p> <p>Our root cause analysis found that set timeframes for the approval, and further scoping work, for projects was not considered during development.</p>	<b>Low</b>	<p>We recommend that the Organisation consider implementing required timeframes for the completion of the following project initiation steps:</p> <ul style="list-style-type: none"> <li>  Stage One approval by the Head of Service following initial proposal submission by project lead.</li> <li>  Stage Two scoping submission by Project Lead following Stage Two approval by the Head of Service.</li> <li>  Stage Two approval by the Head of Service following the Stage Two submission.</li> </ul>

## 2 Detailed recommendations

	<p>This creates a risk that projects are not approved in a timely fashion, whereby key project factors and conditions may have changed causing the initial proposal to be outdated.</p>		
<p>Management response</p>		<p>Responsibility and implementation date</p>	
<p>We will review the merit or otherwise of required timetables for project approval as part of the wider review of these control systems. We are not convinced at present on the importance of set timetables for production of project approvals, recognising that many areas of project development may require extended negotiation with partners. It seems better to have awareness of project ideas that remain in development rather than forcing a conclusion of progress or otherwise.</p>		<p><i>Responsible Officer:</i> Deputy Chief Exec as lead to initiate this work</p> <p><i>Implementation Date:</i> by 30 June for initiation of work required.</p>	

## 2 Detailed recommendations

Strategic Level of Projects			
Ref.	Finding and Risk	Grade	Recommendation
5.	<p>Only activity which the Organisation would consider to be a 'project' should be follow the Project Initiation Process and be entered into the Project Tracker.</p> <p>We found that for projects to be considered as part of the Project Initiation Process vary widely in terms of strategic 'level'. Projects range from relatively smaller tasks, such as removal of fencing, to higher level, conceptual pieces, such as projects focused on consideration of options for larger operational activity. An example we reviewed was a large flood resilience project, where the entry is considered as completed per the Project Initiation Process, however actual project works have not yet started, and option appraisal is still underway.</p> <p>Our root cause analysis is that the Project Initiation Process does not sufficiently define what should be considered to be a 'project', and that there is no differentiation between</p>	<b>Low</b>	<p>We recommend that the Organisation clearly define what levels of activity it would expect to be classed as a 'project'. This could include consideration of factors such as:</p> <ul style="list-style-type: none"> <li>  Estimated costs</li> <li>  Level of larger impact</li> <li>  Amount of Management time required</li> </ul>

## 2 Detailed recommendations

	<p>smaller, task-focused projects and larger operational projects.</p> <p>Where there is uncertainty around what activity should be considered as a 'project' and should follow the Project Initiation Process, there is a risk that this activity would be approved outwith the expected process. Further, there is potential that lower-level, non-project activity is delayed where this has followed the Project Initiation Process when not required.</p>		
Management response		Responsibility and implementation date	
<p>Agreed. We will include discussion of the parameters defining delivery as a project in our training discussions with staff, as noted in recommendation 1. Clear definition will be included in the guidance documents provided to staff.</p>		<p><i>Responsible Officer:</i> Deputy Chief Exec as lead to initiate this work</p> <p><i>Implementation Date:</i> by 30 June for initiation of work required.</p>	

**The following is a list of observations from our review**

1.	<p>During our review of the Project Tracker, we noted that when selecting an individual for approval during proposal submission, there is no restriction where a Head of Service must be selected for this designation. Discussion with the Information Manager confirmed this restriction is not in place within the Project Tracker. They noted that this could be implemented, however this would impact other elements of the system behind the Tracker due to the way the tracker interacts with Organisation's people directory. Were this to be implemented, functions such as automatic notification of submissions would not work as intended.</p> <p>We note that this does not create a risk in terms of project commitment or expenditure approval, as these would be carried out as part of standard operating processes in each project. There is a small risk of administrative burden where individuals could select the wrong individual to approve the project, however the Information Manager monitors this tracker as part of their regular tasks, and would be able to rectify any issues identified.</p>
2.	<p>During our review, we noted that due to the recent implementation of the new Project Initiation Process, only one project has progressed fully through to completion. As such, we have only been able to review this example when considering fully initiated projects, and Stage Two of the process in particular, as part of our review.</p> <p>We held discussions with the Climate Resilience Project Manager, who is the Project Lead for the project referenced above. They noted that the Stage Two scoping template was helpful during the planning stages of their project, and that this identified areas for consideration that the Manager would not have otherwise thought about.</p>

## 4 Audit arrangements

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit Committee meeting.

Audit stage	Date
Fieldwork start	1 December 2025
Closing meeting	11 December 2025
Draft report issued	18 December 2025
Receipt of management responses	2 March 2026
Final report issued	5 March 2026
Audit & Risk Committee	13 March 2026
Number of audit days	8

# 5 Key personnel

We detail below our staff who undertook the review together with the Organisation staff we spoke to during our review.

<b>Wbg</b>			
Partner	Graham Gilesie	Partner & Head of Internal Audit	gg@wbg.co.uk
Director	Peter Clark	Director of Internal Audit	pcc@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
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Auditor	Dominic McCarthy	Internal Auditor	dmc@wbg.co.uk

<b>Cairngorms National Park Authority</b>			
Key Contacts:	Louise Allen	Head of Finance & Corporate Affairs	louiseallen@cairngorms.co.uk
	David Cameron	Deputy CEO and Director of Corporate Services	DavidCameron@cairngorms.co.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			



# A Grading structure

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance Classification	
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

# A Grading structure

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by senior management of the organisation as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the organisation as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

## Purpose of review

Following the launch of the project control system in June 2025, we will assess whether this is working as anticipated and is being complied with and represents the appropriate level of control. We will assess the new control mechanisms being implemented from June 2025. We will also assess whether funding conditions are being met. Our objectives for this review are to assess whether:

## Scope of review

Our objectives for this review are to assess if:

- | Roles and responsibilities for project management are clearly defined and key staff are aware of their specific roles.
- | Criteria is in place to ensure key project decisions are fully informed at the outset, including scope definition, budgeting and risk management.
- | Decisions are made timely and at an appropriate level.
- | Project outcomes and when benefits will be realised are identified at the outset. These are measurable and progress against these are reported on, at agreed levels.
- | Identified projects comply with regulatory requirements, any funding requirements and align with the strategic objectives of the Organisation.
- | The Organisation review procurement planning and compliance with public procurement regulations, including early engagement of procurement and adherence to procurement thresholds.
- | The project control system is being adhered to.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate

sample testing.

## Limitation of scope

There is no limitation of scope.

## Audit approach

Our approach to the review will be:

- | Discussion with key personnel to establish the current arrangements for project control system.
- | Evaluating these arrangements to confirm their adequacy and compliance with Organisation rules and any external requirements.
- | Assessment of whether roles and responsibilities for the project control system are clear.
- | Review of minutes of meetings, remits of groups and committees set up to consider projects to confirm appropriate governance is in place for each stage of the projects.
- | Review of any documented procedures in relation to the project control system
- | Review of the milestones and target setting for projects identified.
- | Discussion with key personnel to ascertain the feedback on whether the project control system is effective.

## Potential key risks

The potential key risks associated with the area under review are:

- | Roles and responsibilities for project management are not clearly defined or key staff are not aware of their specific roles.
- | Criteria is not in place to ensure key project decisions are fully informed at the outset, including scope definition, budgeting and risk management.
- | Decisions are not made in a timely fashion or at an appropriate level.
- | Project outcomes and when benefits will be realised are not identified at the outset. These are not measurable and progress against these are not reported on at agreed levels.
- | Identified projects do not comply with regulatory requirements, funding requirements or do not align with the strategic objectives of the Organisation.
- | The Organisation do not review procurement planning and compliance with public procurement regulations, and do not conduct early engagement of procurement or adhere to procurement thresholds.
- | The project control system is not being adhered to.