



## For decision

**Title:** Internal audit plan 2025/26: Project initiation

**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 project initiation procedures 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 process is working as anticipated, is being complied with and represents an appropriate level of control, and
- b) to assess whether funding conditions are being met.

### Recommendations

The Audit and Risk Committee is asked to

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

### Executive Summary

1. Wbg have completed their internal audit review of the Cairngorms National Park Authority's project initiation procedures.
2. Seven control objectives were audited:
  - a) Roles and responsibilities for project management are clearly defined, and key staff are aware of their specific roles
  - b) Criteria are in place to ensure key project decisions are fully informed at the outset, including scope definition, budgeting and risk management
  - c) Decisions made are timely and at an appropriate level



- d) 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
  - e) Identified projects comply with regulatory requirements, any funding requirements and align with the strategic objectives of the Organisation
  - f) The Organisation review procurement planning and compliance with public procurement regulations, including early engagement of procurement and adherence to procurement thresholds
  - g) The project control system is being adhered to.
3. A substantial level of assurance was provided in relation to the project initiation process. In addition, several areas of good practice were identified:

<b>The following is a list of areas where the Organisation is operating effectively and following good practice.</b>	
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.

4. One medium-grade and four low-grade recommendations were made:
- i. The Park Authority should consider providing training sessions for staff most likely to be involved in the Project Initiation Process (medium)
  - ii. All supporting documentation for project initiation proposals should be linked to the project tracker (low)



- iii. The Park Authority should define clearly the level of detail expected at each stage of the Project Initiation Process (low)
  - iv. Required timeframes for implemented for the completion of the various project initiation steps (low)
  - v. The Authority should define clearly what levels of activity it would expect to be classed as a 'project' (low)
5. The Internal Auditor also made observations around the functionality of the tracker and the small sample size of items available for review.
  6. The recommendations made were accepted by management.

**Louise Allen**

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[louiseallen@cairngorms.co.uk](mailto:louiseallen@cairngorms.co.uk)