



For decision

Title: Internal audit plan 2025/26: Follow up review

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Purpose

This paper presents the Internal Auditor's review of the implementation of recommendations made in previous internal audit reviews 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 Park Authority has appropriately implemented any outstanding internal audit recommendations made in prior years.

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 Park Authority's response to recommendations made in previous internal audit reports.
2. Only a weak level of assurance was provided that the Authority has endeavoured to implement internal audit recommendations raised in 2024/25 and the previous years. A summary of the completeness of work on prior recommendations is provided in the Executive Summary:



Grading of Recommendations	High	Medium	Low	Total
Appendix A - Not Implemented Recommendations	-	4	-	4
Appendix B - Partially Implemented Recommendations	1	4	-	5
Fully Implemented Recommendations	-	2	1	3

3. Many of the remaining recommendations involve substantial work, which is being delivered gradually alongside business-as-usual activities and further procedural development in other areas. Amongst those items, including those identified as 'Not Implemented' are areas of the business on which a significant amount of precursor work has been undertaken even though the detail of the recommendation has not been addressed directly.
4. Item B1 in respect of procurement processes is noted as partially implemented and of high grade. A number of high impact recommendations were made within the review carried out by the previous auditors, most of which have been implemented. The result has been a sea change in the Authority's approach to procurement, with one remaining reporting requirement still to fulfil. The grading of the weakness originally identified has been retained, while the work remaining to be done is, on its own, perhaps not of such significance.
5. Officers will continue to work towards completion of the remaining outstanding recommendations.

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02 March 2026

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