



## For decision

**Title:** Internal audit plan 2025/26: Grants administration and management

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**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 Park Authority is operating efficiently and effectively in respect of grants administration and management
- b) to assess if the Authority's procedures are being adhered to, and
- c) to consider the new expression of interest system and the new grants programme.

### 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 grant administration and management procedures.
2. Six control objectives were audited:
  - a) The Organisation has robust arrangements in place for administering and managing grants



- b) The Organisation is consistent in its approach to negotiating, recording, and monitoring grants
  - c) Staff are aware of these arrangements and are adhering to these
  - d) The Authority has effective quality assurance arrangements in place for grants
  - e) The Authority has sufficient monitoring and tracking of grants
  - f) The Authority has appropriate reporting mechanisms surrounding the organisation's provision, where robust performance measures have been identified and are reported against.
3. A strong level of assurance was provided in relation to the grant administration and management processes. In addition, several areas of good practice were identified:

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

1.	The process for receiving, recording and progressing grant applications is robust. Expressions of interest are used to screen applications at the initial stage, with more detailed information required in the full application. Grant Managers are responsible for taking applications forward, and receive automatic notification when new expressions of interests are received. Grant managers record details onto the Grant Information Management List as they are received.
2.	Grant applications are assessed based on specific criteria developed for each grant, focused on the specific outcomes, themes and targets that the grant funding offering is meant to achieve.
3.	The process for management of grant applications and grants awarded, including gathering evidence, issuing offer letters and reviewing supporting evidence for claims, is clearly defined within the Grant Management Process.
4.	The Organisation has a dedicated Grant Management Process in place, developed by the Community Grants Manager, providing robust details of the procedure to be followed for administering and managing grants.
5.	Grant Managers are allocated to each grant application, and are responsible for the monitoring and management of that application. This includes ensuring that the Grant Information Management List is updated, and storage of grant documentation within relevant SharePoint folders.
6.	The Community Grants Team have prepared process documentation and standard templates for Grant Managers to follow for their grants. These are available to all members of staff via the Community Grant Team's page on Eolas.
7.	The Grant Information Management List used to monitor current grants is based on the Microsoft List system, setting out desired fields for details of each grant.
8.	The Community Grants Manager monitors the Grant Information Management List regularly, ensuring this is robust and entries are complete.
9.	Reporting arrangements for each grant vary based on responsibility for the relevant funding stream, ensuring information is only reported to relevant groups.



4. Four low-grade recommendations were made:
  - i. The Park Authority should formalise the requirement to conduct periodic spot-checks of the Grant Information Management List within the Grant Management Process.
  - ii. The Park Authority should formalise a process for the post-completion review of grants within the Grant Management Process.
  - iii. Consideration should be given to adding a direct link on the Grant Information Management List to the SharePoint folder for each grant.
  - iv. The Park Authority should formally document the decision-making process and approval routes for each grant funding type within a single guidance document.
5. The Internal Auditor also made an observation on work currently underway to develop PowerBI analysis of grants data.
6. The recommendations made were accepted by management.

**Louise Allen**

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