



For information

Title: Internal audit arrangements 2026-28

Prepared by: Louise Allen, Head of Finance and Corporate Operations

Purpose

The purpose of the paper is to inform the Committee of arrangements made for internal audit services for the coming two financial years.

Recommendations

The Committee is asked to note the arrangements made.

Strategic context

1. Wbg won the contract to provide internal audit services when it was re-tendered in 2025. The contract was awarded for one year, with the potential to extend for a further two years.
2. Over the past year, we have worked well with wbg and have developed good relationships with the audit team. Assignments have been carried out collaboratively, and recommendations made have been helpful and pragmatic.

Operational decision

3. Based on the work done during 2025-26 we have offered a two-year extension to wbg, and we are delighted that they have accepted.
4. The internal audit contract will be retendered in early 2028.

Louise Allen

louiseallen@cairngorms.co.uk

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