



Cairngorms
National Park Authority
Ùghdarras Pàirc Nàiseanta a'
Mhonaidh Ruaidh

Paper 9 Annex 1

13 March 2026

Paper 9

Annex 1



Cairngorms National Park Authority

Internal Audit Plan

2026-27

February 2026

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Introduction

Background

Wbg Services LLP (Wbg) were appointed as Internal Auditors by Cairngorms National Park Authority (the Organisation) Audit & Risk Committee for an initial one-year period from 1 April 2025 to 31 March 2026. Following the completion of the Plan for 2025/26, the Committee took up the option to extend the contract for a further two years to 31 March 2028.

Internal Audit

The prime responsibility of the Internal Audit Service (IAS) is to provide the Board, via the Audit & Risk Committee with an objective assessment of the adequacy and effectiveness of management's internal control systems.

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by the Organisation.

The operation and conduct of the IAS must comply with the guidelines set down by the Institute of Internal Auditors, including the Global Internal Audit Standards (GIAS), and the Application Note regarding the adoption of GIAS in the UK Public Sector. The Application Note replaces the Public Sector Internal Audit Standards from 1 April 2025.

Terms of Reference – Internal Audit

The provision of the IAS by Wbg is covered by the letter of engagement dated 28 April 2025.

Preparation of Audit Plan

This Plan was developed following discussions with the Organisation's Depute Chief Executive. Following our discussions, we are proposing to undertake a review of the Complaints Handling arrangements to replace the Business Continuity & Disaster Recovery review due to complaints that have occurred in 2025/26 and the steps being taken by the Organisation to improve its Business Continuity & Disaster Recovery arrangements.

Formal Approval

The original Audit Needs Assessment (ANA) was presented to Audit & Risk Committee for approval on 20 June 2025. This document covers the Plan for 2026/27 and will be submitted to the Audit & Risk Committee for approval on 13 March 2026.



Operational Plan

2026/27

Payroll



Audit area	High level indicative summary scope	Total number of days
Payroll	<p>The purpose of this assignment is to review the suitability of the payroll processes in place at the Organisation to assess whether they are operating as expected and that the appropriate controls exist. We will assess whether the payments being calculated are based on bona fide hours worked and will also consider if deductions and additions to salaries are appropriately authorised.</p> <p>Our objectives for this review are to assess whether:</p> <ul style="list-style-type: none"> Amendments to the payroll are appropriately reviewed and authorised prior to being processed through the payroll system. Wages and salaries are accurately stated in the accounting system, to avoid over and under payments. The Organisation has robust processes in place for changes made to employee bank details. Staff are only paid for the hours that they have worked, including part-time hourly paid staff. Leavers are appropriately removed from the system and final payments are accurately pro-rated to avoid overpayments. New starts are accurately entered on to the payroll system and are paid appropriately. The payroll is subject to checking and approval by a senior member of staff prior to being finalised. Access to the payroll system is restricted. There are appropriate access rights in place for payroll staff.	8

Cyber Security



Audit area	High level indicative summary scope	Total number of days
Cyber Security	<p>We will undertake a review of the cyber security arrangements in place to assess whether there are appropriate controls in place to mitigate the loss of business-critical information due to a cyber-attack or failure of key systems/suppliers. We will test these arrangements against the National Cyber Security Centre’s (NCSC) 10 steps to Cyber Security guidance. We will also cover the suitability of the business continuity arrangements.</p> <p>Our objectives for this review are to assess whether:</p> <ul style="list-style-type: none"> There is an appropriate risk-based approach to securing data and systems which has been adopted. There is appropriate cyber-awareness training for Organisation staff that has been mandated. The architecture and configuration of key Organisation systems is easily maintained and updated to adapt effectively to emerging cyber threats. There are appropriate solutions in place to control access to the Organisation’s information systems. There are appropriate solutions in place to protect Organisation data from unauthorised access, modification, and deletion. The Organisation systems are appropriately patched to minimise the risk of vulnerabilities being successfully exploited in an attack. There are appropriate processes and procedures in place to respond to security incidents that will help prevent further damage. There are appropriate processes in place for vetting suppliers and assessing the adequacy of their cyber security controls. There is an appropriate understanding of all assets that are part of the Organisation’s IT network and environment. The Organisation systems are appropriately monitored with information logged and actively analysed. 	8

Complaints Handling



Audit area	High level indicative summary scope	Total number of days
Complaints Handling	<p>This review will consider the complaints handling arrangements within the Organisation to assess whether these are sufficient, follow good practice, and adhere to current legislation and guidance. We will also look to assess whether non-planning/non-enforcement complaints are being handling appropriately.</p> <p>Our objectives for this review are to assess whether:</p> <ul style="list-style-type: none"> The Organisation has adequate policies and procedures in place in relation to complaints handling. There are strong controls in place for the handling of complaints, ensuring processes are transparent and clear. There is adequate communication levels between the Organisation and its stakeholders. The Organisation's complaint management policies, procedures and practice are aligned to and comply with National Bodies expectations (Ombudsman). There is an appropriate and consistent approach to the escalation of complaints. The Organisation uses past experiences to support organisational learning and improvements.	8

C2030 Mid Programme Review



Audit area	High level indicative summary scope	Total number of days
C2030 Mid Programme Review	<p>This review is being undertaken at the midpoint of the programme lifecycle to provide assurance to the Board and key stakeholders that the Head of Cairngorms 2030 Programme remains on track to deliver its intended outcomes, is financially sustainable, and is supported by effective governance and reporting arrangements.</p> <p>Our objectives for this review are to assess whether:</p> <ul style="list-style-type: none"> There is a clearly articulated programme aim, supported by defined objectives, measurable outcomes, and agreed success criteria that are understood by key stakeholders. Robust arrangements are in place to monitor progress against milestones, benefits realisation targets, and key performance indicators, with timely escalation of risks and issues. The programme is underpinned by an approved and realistic financial plan, including budget forecasting, funding alignment, cost control mechanisms, and financial risk management sufficient to support delivery through to completion. Clear governance structures are in place, including defined roles, responsibilities, delegated authorities, and decision-making processes, with appropriate oversight from Senior Management and the Board. Effective reporting and communication arrangements are in place to ensure the Board and major funder(s) receive accurate, timely, and transparent information regarding progress, risks, financial position, and delivery confidence.	8

Workforce Management and Follow Up Review



Audit area	High level indicative summary scope	Total number of days
<p>Workforce Management</p>	<p>We will undertake a review to assess whether the Organisation has effective measures in place in terms of sufficient staff with appropriate skills to address demand. Our review will consider the controls to manage demand in each location or area of the business and an assessment of the current approach to manage risk and well-being as part of workforce planning. Our review will also consider succession planning arrangements in place across the Organisation, both at management and operational level and take into account the current fiscal context and drive for efficiencies.</p> <p>Our objectives for this review are to assess whether:</p> <ul style="list-style-type: none"> The Organisation has an up-to-date procedure for succession planning, particularly for key positions. The Organisation have effectively assessed the performance and the balance of skills required to address demand. Workforce planning takes account of staff wellbeing and risk across the Organisation. 	<p>8</p>
<p>Follow Up Review</p>	<p>The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide Audit & Risk Committee with assurance that prior year recommendations are implemented within the expected timescales.</p> <p>Our objective for this review is to assess whether:</p> <ul style="list-style-type: none"> The Organisation has appropriately implemented any outstanding internal audit recommendations made in prior years. 	<p>5</p>

Assignment Plans & Dates

Assignment Plans

A detailed assignment plan will be prepared for each audit undertaken, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work. Each assignment plan will be agreed and signed off by an appropriate sponsor from the the Organisation.

Key Dates

Visit	Name	No. of audit days	Key personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit & Risk Committee
1	Complaints Handling	8	Depute Chief Executive and Information Manager	13 April 2026	1 May 2026	19 June 2026
2	C2030 Mid Programme Review	8	Head of Cairngorms 2030	17 August 2026	4 September 2026	2 October 2026
3	Workforce Management	8	Head of Organisational Development	2 November 2026	20 November 2026	March 2027
	Follow Up Review	5	Director of Corporate Services			
4	Payroll	8	Head of Finance & Corporate Operations	11 January 2027	29 January 2027	
5	Cyber Security	8	Head of Finance & Corporate Operations	1 February 2027	19 February 2027	

Appendices

A – Summary of Internal Audit Input

B – Grading Structure

C – Key Performance Indicators

D – Training Topics

E – Audit Universe

A – Summary of Internal Audit Input



1 April 2025 to 31 March 2028		Operating Plan (No. Of days)			Potential Review Areas
System	Audit Area	2025/26	2026/27	2027/28	
Financial Systems	New Finance System	8			
	Financial Controls			8	
	Payroll		8		
	Procurement			8	
Strategic and Governance	Governance	8			
	C2030 Mid Programme Review		8		
	Risk Management			8	
Operational	Project Initiation	8			
	Grants Administration & Management	8			
	Business Continuity & Disaster Recovery				*
	Workforce Management		8		
	CRM System			8	
	Operational Planning			8	
	Complaints Handling		8		
	Information Technology	Cyber Security		8	
	Information Management Controls or IT Strategy				*
	IT Disaster Recovery	8			
Required	Follow Up Review	5	5	5	
	Audit Management	5	5	5	
	Total	50	50	50	

B – Grading Structure

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

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some 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

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

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the Cairngorms National Park Authority as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the Museums as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation

C – Key Performance Indicators

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

Performance Indicator	Target
Internal audit days completed in line with agreed timetable and days allocation	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%
Draft reports issued within 10 working days of exit meeting	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%
Final reports issued within 5 working days of receipt of management responses	100%
Recommendations accepted by management	100%
Draft annual internal audit report to be provided by 30 April each year	100%
Attendance Audit & Risk Committee meetings by a senior member of staff	100%
Suitably experienced staff used on all assignments	100%

D – Training Topics

As a firm we offer a wide range of training topics to our clients and we have listed below some of the topics which we would be able to offer Cairngorms National Park Authority.

Topic	Summary
Risk Management	This can cover risk awareness, assessment of risks, responsibilities for monitoring risks, risk appetite and the scoring of risks. This is usually done as a workshop to ensure buy-in from management and committee members to the risk management process.
Role of the Board	This would cover the roles and responsibilities of Board members, including the Chair. This has been particularly useful when new Board members have been appointed and allows members to obtain some knowledge on what the expectation of a Board member is and what they should be looking out for.
Role of Internal Audit	We would provide a short session on what the internal audit function should be delivering to the Organisation and the added value which we would bring.
Finance for Non-Financials	This is useful for committee members who do not have a finance background and covers areas such as the management accounts, budget reporting and the statutory accounts.
Fraud Awareness	We would cover the importance of a having a strong control environment and areas to be aware of in relation to fraud. We would discuss some real-life examples of where we have identified or been asked to investigate allegations of fraud and the results of these investigations.
Cyber Awareness	We would provide a cyber awareness session designed to help staff recognise and respond to common cyber threats. The training would be tailored to the education sector and assist in promoting a strong culture of cyber resilience across all levels of the Organisation.

E – Audit universe



We have set out below the auditable entities, processes, systems and activities, which support the development of the internal audit plan, and the Internal Audit coverage since 2022/2023. Please see page 13 for colour key of assurance ratings which we have allocated against the audits that we have undertaken. Please note that the audits completed from 2022/23 to 2024/25 were undertaken by Azets and there was no overall grading provided.

Area	2022/23	2023/24	2024/25	2025/26	2026/27	2026/27
Financial Systems	Payroll and Expenses	Expenditure and Creditors		New Finance System	Payroll	Financial Controls
		Finance System and Processes				Procurement
Strategic and Governance	Performance Management			Governance	C2030 Mid Programme Review	Risk Management
		Risk Management				
			Cairngorms 2030			
Operational	Workforce Management and Planning	Health & Safety	Operational and Financial Planning	Project Initiation		CRM System
		Procurement	Recruitment	Grants Administration & Management	Workforce Management	Operational Planning
		Heritage Horizons				

E – Audit universe



Area	2022/23	2023/24	2024/25	2025/26	2026/27	2026/27
Information Technology	Data Management			IT Disaster Recovery	Cyber Security	
Compliance and Regulatory	Leader Administration					