

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: INTERNAL AUDIT REVIEW: FINANCIAL PROCESSES**

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#### **Purpose**

To present the internal auditor's report on project financing.

#### **Recommendations**

**The Audit & Risk Committee is asked to:**

- a) **Consider the internal auditor's findings.**
- b) **Endorse the management responses to the recommendations for action raised by the internal auditor.**

#### **Executive Summary**

1. The Park Authority's internal auditors, BDO, have undertaken a high level review of key financial control systems in place (Financial Processes).
2. The full report arising from the review is included as Annex I to this paper.
3. Notwithstanding identified good practices the report noted 1 medium priorities and 2 low priorities for improvement:
  - a) medium: ongoing issues with access to on-line banking with risk of payments not being made timeously and in efficiency in operations.
  - b) low: documentation of key financial processes not being documented appropriately
  - c) low: requirement for month end checklist to improve oversight of month end financial recesses.
4. The recommendations have been accepted by management and the management responses are noted within the report.

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