

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DISCUSSION

Title: 2017/18 ANNUAL INTERNAL AUDIT PLAN

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Purpose

This paper presents BDO's draft Annual Internal Audit Plan for 2017/18.

Recommendations

The Audit & Risk Committee is asked to:

- a) Approve the Annual Internal Audit Plan for 2017/18;**
- b) Approve the Internal Audit Charter as set out in Appendix VI of the Internal Audit Plan.**

Executive Summary

1. The proposed internal audit plan for 2017/18 prepared by the Authority's new internal auditors, BDO Limited Liability Partnership, is set out in full at Annex I to this paper. The proposed plan has been drawn up following consultation with management and in the context of review of the Authority's strategic risk register and wider documents.
2. The advisory review of IT Infrastructure forms an element of the second phase of the Organisational Development Strategy agreed by the Staffing and Recruitment Committee, while also taking forward mitigation action included in the Strategic Risk Register.
3. The internal audit of LEADER is a requirement of the Service Level Agreement between Scottish Government and the Authority as the Accountable Body for Cairngorms LEADER.

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