



**Cairngorms National Park  
Authority**  
**Internal Audit 2020/21**  
**Progress Report**  
September 2020

# Cairngorms National Park Authority

## Internal Audit Progress Report

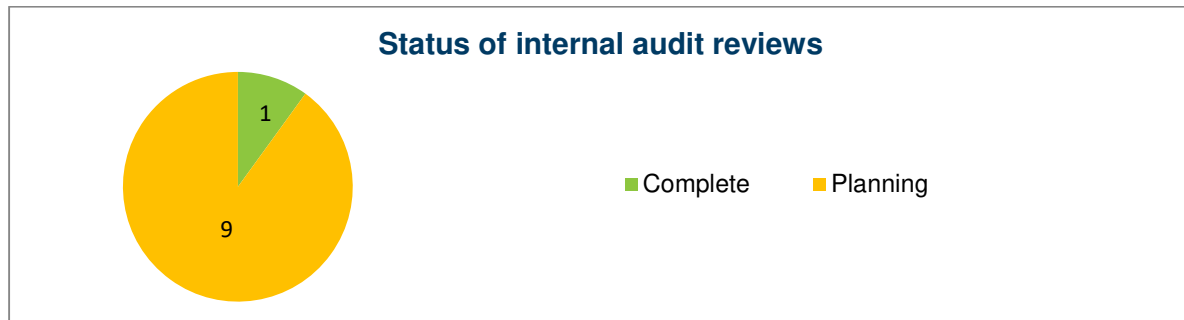
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# Summary of progress

This paper provides the Audit and Risk Committee with a summary of internal audit activity since its last meeting, and confirms the reviews planned for the coming quarter, identifying any changes to the original Annual Plan.

## Progress against annual audit plan

We have completed one review since the last Audit and Risk Committee; LEADER Administration.



Appendix 1 summarises the status of the 2020/21 internal audit programme.

## Plan for next quarter

We will present the following audit reports to the December meeting:

- VAT Health Check
- Outdoor Access Infrastructure
- Follow up Part 1
- Progress Report

## Action for Committee

The Committee is asked to note the contents of this report. We also invite any comments on the format or content of this report.

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# Appendix 1: Progress against 2020/21 Audit Plan

| Ref and name of review            | Audit sponsor                  | Status   | Quarter  | Planned HGAC | Actual HGAC |
|-----------------------------------|--------------------------------|----------|----------|--------------|-------------|
| A4. VAT Health Check              | Director of Corporate Services | Planning | Q2       | Dec 20       |             |
| B1. Corporate Governance          | Director of Corporate Services | Planning | Q2       | Mar 21       |             |
| C1. Covid Recovery                | Director of Corporate Services | Planning | Q2       | Mar 21       |             |
| C2. Legacy Liabilities            | Director of Corporate Services | Planning | Q3       | Mar 21       |             |
| C3. Outdoor Access Infrastructure | Director of Corporate Services | Planning | Q2       | Dec 20       |             |
| D1. ICT Strategy                  | Director of Corporate Services | Planning | Q3       | Mar 21       |             |
| D4. Data Management               | Director of Corporate Services | Planning | Q3       | Mar 21       |             |
| E1. LEADER Administration         | Director of Corporate Services | Complete | Q1       | Sept 20      | Sept 20     |
| E2. Follow up – part 1            | All                            | Planning | Q2       | Dec 20       |             |
| E2. Follow up – part 2            | All                            | Planning | Q3       | Mar 21       |             |
| Annual Internal Audit report      | All                            |          | Post Y/E | Mar 21       |             |

| Key:                         |   |
|------------------------------|---|
| <b>Complete</b>              | Audit work complete and report has been agreed and finalised              |
| <b>Draft Report</b>          | A draft report has been issued  |
| <b>Fieldwork complete</b>    | The audit work is complete, but the draft report has not yet been issued. |
| <b>Fieldwork in progress</b> | The audit work is in progress.  |
| <b>Planned</b>               | The scope and timing have been agreed with management                     |
| <b>Planning</b>              | The scope of the audit has yet to be agreed with management               |

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