

## CAIRNGORMS NATIONAL PARK AUTHORITY

---

### **FOR DECISION**

**Title: INTERNAL AUDIT REVIEW: BRAND MANAGEMENT**

**Prepared by: LISA MacDONALD, DELOITTE  
DAVID CAMERON, HEAD OF CORPORATE SERVICES**

#### **Purpose**

To present Deloitte's internal audit findings on their review of the Authority's arrangements for management and administration of the Cairngorms National Park Brand.

#### **Recommendations**

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's arrangements for management and administration of the Cairngorms National Park Brand, as set out in Annex 1;
- b) Endorse or amend the management responses to the recommendations for action.

#### **Executive Summary**

Deloitte, the Authority's internal auditors, have undertaken a review of the Authority's arrangements for management and administration of the Cairngorms National Park Brand.

The review finds that in 4 of 7 control areas, arrangements accord with good practice and operate satisfactorily. The report highlights three areas of control where arrangements are adequate, but with some matters capable of improvement. Four recommendations for action are highlighted (all at priority 3 – minor issues where management may wish to consider recommendations).

All recommendations have been accepted by the Head of Corporate Services and the Marketing and Sustainable Tourism Officer.

The Deloitte report set out at Annex 1 includes draft management responses to these recommendations, including suggested responsibility and timescale for action where appropriate.

---