

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: INTERNAL AUDIT REVIEW: BUDGETARY CONTROL

**Prepared by: LISA MacDONALD, DELOITTE
ALISTAIR HIGHET, FINANCE MANAGER
DAVID CAMERON, HEAD OF CORPORATE SERVICES**

Purpose

To present Deloitte's internal audit findings on their review of the Authority's budgetary control arrangements.

Recommendations

The Committee is asked to:

- a) Consider the internal auditor's findings on the operation of the Authority's budgetary control arrangements, 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 budgetary control arrangements.

The review finds that in 4 of 5 control areas, arrangements accord with good practice and operate satisfactorily. The report highlights one area of control where arrangements are adequate, but with some matters capable of improvement. One recommendation for action is highlighted (at priority 3 – minor issues where management may wish to consider recommendations).

The recommendation has been agreed by the Head of Corporate Services and the Finance Manager.

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