

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title:** INTERNAL AUDIT: FOLLOW UP OF PRIOR YEAR RECOMMENDATIONS

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### Purpose

To present the internal auditors follow up report on their prior year recommendations to the Audit Committee.

### Recommendations

The Committee is asked to:

- a) Consider the internal auditor's follow up report on their prior year recommendations;
- b) Agree the follow up report subject to any comments highlighted by members following their consideration of the report;
- c) Note that the future schedule of outstanding recommendations will be amended to remove those recommendations now highlighted as complete, and will be presented to the next meeting of the Committee.

### Executive Summary

The Audit Committee normally considers a schedule of outstanding audit recommendations as an information paper presented as a standing item to each meeting.

The Authority's internal auditors have now undertaken a formal review of their recommendations from previous audits, and the results of this are set out in their report at Annex 1 to this paper.

The internal audit follow up report highlights that there are no recommendations outstanding, with work on 10 recommendations ongoing and 21 recommendations (68%) completed or requiring no further action.

Following consideration of the report by the Committee, the standard schedule of outstanding recommendations will be amended to remove those recommendations now highlighted as complete or where no further action is required. The update schedule will be presented to the next meeting of the Committee.

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