

**CAIRNGORMS NATIONAL PARK AUTHORITY
AUDIT & RISK COMMITTEE**

FOR DECISION

**Title: INTERNAL AUDIT REVIEW: GRANT FUNDING AND
MANAGEMENT**

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Purpose

To present the internal auditor's report on Grant Funding and Management.

Recommendations

The Audit & Risk Committee is asked to:

- a) **Consider the internal auditor's findings.**
- b) **Endorse the management responses to the recommendations for action raised by the internal auditor.**

Executive Summary

1. The Park Authority's internal auditors, BDO, have undertaken a review of Grant Funding and Management (project financing management) as part of the agreed 2016/17 internal audit plan.
2. The full report arising from the review is included as Annex I to this paper.
3. The report grades both the Design and Operational Effectiveness as "moderate" – definitions of the grading system are set out in Appendix 2 to the attached report. The report highlights 1 low priority and 1 medium priority recommendations for improvements. The recommendations have been accepted by management. The management responses are noted within the report.

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