

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

FOR DECISION

Title: INTERNAL AUDIT REVIEW: LEADER

**Prepared by: CLAIRE ROBERTSON, BDO
ANDREW O'DONNELL, BDO**

Purpose

To present the internal auditor's report on LEADER.

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 LEADER as part of the agreed 2017/18 internal audit plan.
2. The full report arising from the review is included as Annex 1 to this paper.
3. The report grades both the Design and Operational Effectiveness as "substantial" – definitions of the grading system are set out in Appendix 2 to the attached report. The report highlights no risks giving rise to high or medium significance.

Danie Ralph, Finance Manager
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danielralph@cairngorms.co.uk