

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 8



Outstanding Actions Update

Paper for information

1. Purpose

The purpose of this paper is to provide an update on the outstanding actions arising from internal audit work.

2. Recommendation

Members are asked to note this report.

3. Contribution to Our 5 Year Plan

This contributes towards the delivery of Our 5 Year Plan by ensuring that we improve the processes we use to achieve our aims and objectives following robust and regular reviews by Internal Audit.

4. Outstanding Actions (Appendix 1)

4.1 Of the eleven outstanding internal audit actions, five are now complete.

4.2 The six actions that remain outstanding are all low risk recommendations. One of these recommendations is partially complete.

4.3 Of the six remaining actions, there are two actions behind the original schedule and four on track.

4.4 The external audit recommendations are also included in the outstanding actions and these do not receive a risk rating. Of the three recommendations, one has been completed and the other two will be addressed as part of the year end accounts and audit.

5. Policy Review

The list of policies and review dates is attached at **Appendix 2**.

Author: Eilidh McKerry, Finance Manager

Executive Sponsor: Pete Wightman, Director of Corporate Services