



Internal Audit Assurance Reports

Agenda Item 5

National Park Authority Audit & Risk Committee Meeting

Tuesday 6 June 2023

Paper for information

1. Purpose.....	1
2. Recommendation(s).....	1
3. Contribution to National Park Partnership Plan and/or Our 5-year Plan.....	1
4. Background.....	1
5. Audit Opinion	1
6. Appendices.....	2

1. Purpose

1.1. The purpose of this paper is to advise the Committee of the outcomes from the Internal Audit reviews of Procurement and Carbon Management within the National Park Authority, together with a summary of the action taken.

2. Recommendation(s)

2.1 Members are asked to note the content of the reports and request that the Chief Internal Auditor provides follow up reports showing progress towards achievement of the actions arising from the reviews.

3. Contribution to National Park Partnership Plan and/or Our 5-year Plan

3.1 A sound system of internal control and governance arrangements assists the Park Authority in achieving its strategic objectives and 5-year Plan.

4. Background

4.1 As part of the agreed Internal Audit Plan, we have undertaken a review of Procurement and Carbon Management.

5. Audit Opinion

5.1 In most cases one of four opinions is expressed by Internal Audit based upon the work carried out. The four opinions used are:

OFFICIAL

1. The control environment is satisfactory i.e. audit testing found no concerns with the control environment.
 2. A reasonable level of assurance can be placed upon the control environment i.e. audit testing found no major weaknesses in the control environment but some improvements could be made.
 3. A limited level of assurance can be placed upon the control environment i.e. improvements are necessary to ensure the control environment is fit for purpose.
 4. The control environment is unsatisfactory i.e. significant improvements are required before any reliance can be placed upon the control environment.
- 5.2 The Audit Opinion expressed for the Carbon Management review was “a reasonable level of assurance can be placed upon the control environment”. The Audit Opinion expressed for the Procurement Review was “The control environment is unsatisfactory i.e. significant improvements are required before any reliance can be placed upon the control environment”.

6. Appendices

Appendix 1 – Carbon Management Review

Appendix 2 – Procurement Review

Author(s): Duncan Black, Chief Internal Auditor, Audit Glasgow

OFFICIAL