



Internal Audit Annual Report - 2023/24

Agenda Item 7

National Park Authority Audit & Risk Committee
Tuesday 4th June 2024

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1. Purpose

1.1. The purpose of the report is to provide Members of the Audit & Risk Committee with an overview of the work of Internal Audit for the year ended 31 March 2024.

2. Recommendation(s)

2.1 Members are asked to note the content of the report.

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 Internal Audit is an independent appraisal function and its work is based on an annual audit plan which is prepared after a risk assessment of all potential audit issues identified by Internal Audit, Directors, the Audit & Risk Committee.

5. Annual Audit Opinion

5.1 Based on the audit work undertaken and the assurances provided by the Executive Team it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2023/24 within Loch Lomond and the Trossachs National Park Authority.

6. Appendices

Appendix 1 – Internal Audit Annual Audit Report 2023/24

Appendix 2 – Quality Assurance and Improvement Programme

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