

CAIRNGORMS  
NATIONAL PARK AUTHORITY

ÙGH DARRAS PÀIRC NÀISEANTA A'  
MHON AIDH RU AIDH

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31 August 2018

Dear Sirs

**Cairngorms National Park Authority for the year ended 31 March 2018**  
**Your reference CNPA/PPB/JEB**

This representation letter is provided in connection with the audit of the annual accounts of Cairngorms National Park Authority for the year ended 31 March 2018 for the purpose of expressing an opinion as to whether the annual accounts are presented fairly, in all material respects in accordance with International Financial Reporting Standards, the National Parks (Scotland) Act 2000, the 2017/18 Financial Reporting Manual (the FReM) and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

**Annual Accounts**

- i We acknowledge and have fulfilled our responsibilities for the preparation of the annual accounts in accordance with International Financial Reporting Standards and the National Parks (Scotland) Act 2000 and the FReM in particular the annual accounts are fairly presented in accordance therewith.
- ii We have complied with the requirements of all statutory directions affecting the entity and these matters have been appropriately reflected and disclosed in financial statements.

- iii We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- iv Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- v We have considered the key inputs into the investment property valuation and are comfortable that these are appropriate and reasonable.
- vi We have assessed the carrying value of all assets and noted no indicators of impairment.
- vii We confirm that we have reviewed and are comfortable with the carrying value of property, plant and equipment and intangible assets.
- viii We confirm that amounts recognized in relation to the LEADER projects represent amounts recoverable under the projects and we are not aware of any events or circumstances that would indicate clawback of sums previously recovered.
- ix We confirm that we have reviewed the valuation completed in the year, and that we are comfortable that this has been appropriately reflected in the financial statements.
- x We confirm that we have reviewed the financial results that are linked to the target profit amount, which if met result in the payment of performance related bonuses.
- xi Except as disclosed in the Annual Accounts:
  - a there are no unrecorded liabilities, actual or contingent
  - b none of the assets of the Entity has been assigned, pledged or mortgaged
  - c there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- xii Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xiii We confirm that in all material respects, the expenditure and income in the financial statements were incurred or applied in accordance with any available enactments and guidance issued by the Scottish Ministers.
- xiv All events subsequent to the date of the financial statements and for which International Financial Reporting Standards requires adjustment or disclosure have been adjusted or disclosed.
- xv We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Annual Report to the Board and the Auditor General for Scotland. The financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.

- xvi Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xvii We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the entity's financial statements.
- xviii We are of the opinion that it is appropriate to prepare the entity's financial statements for the year ended 31 March 2018 on a going concern basis.

## **Information Provided**

- xix We have provided you with:
  - a. access to all information of which we are aware that is relevant to the preparation of the annual accounts such as records, documentation and other matters;
  - b. additional information that you have requested from us for the purpose of your audit; and
  - c. unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- xx We have communicated to you all deficiencies in internal control of which management is aware.
- xxi All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xxii We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xxiii We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - a. management;
  - b. employees who have significant roles in internal control; or
  - c. others where the fraud could have a material effect on the annual accounts.
- xxiv We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's Annual Accounts communicated by employees, former employees, regulators or others.
- xxv We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the annual accounts.

xxvi We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

### **Annual Report**

xxvii The disclosures within the Annual Report fairly reflect our understanding of the entity's financial and operating performance over the period covered by the financial statements.

### **Annual Governance Statement**

xxviii We are satisfied that the Governance Statement fairly reflects the Entity's risk assurance framework and we confirm that we are not aware of any significant risks that are not disclosed within the Governance Statement.

xxix We acknowledge as accountable officers our responsibility for the corporate governance arrangements. We confirm that we have disclosed to the auditor all deficiencies in internal control that we are aware.

xxx We confirm that the corporate governance arrangements have been reviewed and the disclosures we have made are in accordance with the relevant guidance issued by the Scottish Ministers, in particular the Scottish Public Financial Manual (SPFM). There have been no changes on the corporate governance arrangements or issues identified, since 31 March 2018, that require disclosure.

### **Approval**

The approval of this letter of representation was minuted by the Audit and Risk Committee at its meeting on 31 August 2018.

### **Signed on behalf of the Board**

Grant Moir  
Accountable Officer  
31 August 2018