

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: PROPOSED ANNUAL REPORT ON 2015/16 AUDIT**

**Prepared by: ASIF HASEEB, AUDIT SCOTLAND**

#### **Purpose**

To present Audit Scotland's proposed annual report on the 2015/16 final accounts audit.

#### **Recommendations**

**The Audit & Risk Committee is asked to:**

- i. Consider the external auditor's annual report on the 2015/16 audit;**
- ii. Review and, subject to any comments from members, endorse the management responses to actions raised in the report.**

#### **Executive Summary**

1. Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2015/16 financial year and have looked at aspects of performance, management and governance. The report, reproduced at Annex 1, sets out their key findings.
2. The Audit & Risk Committee is requested to consider the report and, in particular, to review the significant audit risks raised and the action plan arising from the audit.
3. Audit Scotland representatives at the meeting will also highlight any other significant matters from the report to which they wish to draw members' attention.
4. Audit Scotland's covering letter, which includes a note of matters outstanding at the time of issue of their report, is set out at Annex 2. We intend that those matters will be resolved by the time of the meeting and an oral update will be given to members at the meeting. Annex 2 also sets out the letter of representation which the Chief Executive as Accountable Officer is required to submit along with the signed accounts, and is presented for members' information.

**Daniel Ralph**  
**23 June 2016**  
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