

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

**Title: REPORT ON 2010/11 AUDIT TO CAIRNGORMS
NATIONAL PARK AUTHORITY AND THE AUDITOR
GENERAL FOR SCOTLAND**

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Purpose

To present Audit Scotland's Report on 2010/11 Audit.

Recommendations

The Committee is asked to:

- a) Consider the report from the external auditor;
- b) Endorse proposed management responses to any actions or risks highlighted by the external auditors in their report.

Executive Summary

The purpose of the external auditor's annual audit report is to set out concisely the scope, nature and extent of the audit, and to summarise the auditor's opinions (i.e. on the financial statements) and conclusions and any significant issues arising.

This report is addressed to Cairngorms National Park Authority and the Auditor General and should form a key part of discussions with audit committees, either prior to or as soon as possible after the formal completion of the audit of the financial statements.
