

CAIRNGORMS NATIONAL PARK AUTHORITY

Title: ANNUAL REPORT AND ACCOUNTS 2003/04

Prepared by: Denby Pettitt, Finance Manager
David Cameron, Head of Corporate Services
Danny Alexander, Head of Communications

Purpose

To present the Annual Report and Accounts for 2003/04 to the Board.

Recommendations

That the Board:

- note the Annual Report for 2003/04 - Annex 1;
- note that external audit fieldwork on the accounts for 2003/04 is complete;
- note that, following final amendments, the accounts will be signed by the Chief Executive as the Accountable Officer, and sent with the Independent Auditor's report to the Scottish Executive;
- approve consideration of Audit Scotland's report on the 2003/04 Audit by the Board's Audit Committee; and
- approve proposals for publishing an accessible guide to the organisation's activities in March, following the approval of next year's Corporate Plan.

Executive Summary

The Authority is required to publish an Annual Report and Accounts after the end of each financial year. These documents are presented here for the Board's information.

The Annual Report has previously been circulated to the Board.

The Auditor General for Scotland has appointed Audit Scotland to undertake an external audit of the 2003/04 accounts which are the Authority's first published accounts covering the period to 31 March 2004. Final clearance for the Chief Executive to sign-off the accounts is awaited from Audit Scotland, following which the external auditor will complete and sign their auditor's report.

ANNUAL REPORT AND ACCOUNTS 2003/04

Background

1. The Management Statement set by the Scottish Executive Environment and Rural Affairs Department (SEERAD) for the Authority requires the Authority to publish an Annual Report of its activities together with its audited annual accounts, after the end of each financial year.
2. The report and accounts are required to comply, as far as appropriate, with the Treasury document "Executive Non-Departmental Public Bodies: Annual Reports and Accounts Guidance". The accounts are also prepared in accordance with the specific accounts direction and other relevant guidance issued by the Scottish Ministers.
3. The report and accounts are intended to outline the Authority's main activities and performance during the previous financial year.
4. The Chief Executive of the Authority is designated as its Accountable Officer by the Principal Accountable Officer of the Scottish Administration in accordance with sections 14 and 15 of the Public Finance and Accountability (Scotland) Act 2000. As the Accountable Officer, the Chief Executive is personally responsible for safeguarding the public funds for which she has charge and for ensuring propriety and regularity in the handling of those public funds. The Chief Executive is therefore required to sign both the accounts and a statement of internal control.
5. The report and accounts have been submitted in draft to SEERAD for comments, as required by the Management Statement, which also requires the final version to be laid before the Parliament by the Scottish Ministers before 31 December. Two minor comments have been made by SEERAD and incorporated in these accounts.
6. The accounts are subject to external audit, undertaken by an auditor appointed by the Auditor General for Scotland. Audit Scotland has been appointed as external auditor to CNPA.

Recommendations

7. **That the Board note the Annual Report for 2003/04.**

Accounts 2003/04

8. The Cairngorms National Park Authority accounts for the period ended 31 March 2004 are appended to this paper (Annex 2). The accounts have been drawn up in accordance with the various reporting requirements, as summarised in the Background section.
9. External audit fieldwork was carried out in October. An initial meeting to consider matters arising from that fieldwork was held between members of CNPA Corporate Services Group and Audit Scotland on 11 November 2004. Amendments agreed at that meeting have been incorporated into the accounts now presented.
10. Final clearance for the Chief Executive to sign-off the accounts is awaited, following which the external auditor will complete and sign their auditor's report. A draft of the

Independent Auditor's report is included in the accounts. It is hoped that officers will be in a position to verbally update the Board at the December meeting on the timetable for submission of signed accounts to the Scottish Executive.

11. Audit Scotland will also produce a management report on their audit findings during the audit of the 2003/04 accounts. A draft report has already been submitted to the Authority's officers and we are meeting on 30 November to formally agree the report. Once agreed, it is proposed that the external auditor is asked to present this report to the Board's Audit Committee for consideration.

Recommendations

12. **That the Board:**
 - a) **note that external audit fieldwork on the accounts for 2003/04 is complete;**
 - b) **note that the accounts will be signed by the Chief Executive as the Accountable Officer, and sent with the Independent Auditor's report to the Scottish Executive; and**
 - c) **approve consideration of Audit Scotland's report on the 2003/04 Audit by the Board's Audit Committee.**

Accessible Version of the Annual Report and Corporate Plan

13. The Annual Report and Corporate Plan are both necessarily relatively long and detailed documents. These will be read by those who are interested without the need to spend significant sums of money publishing them in glossy format.
14. Instead, in the Communications Strategy approved by the Board in June, it was agreed that we would publish an annual 'Park Report' – combining key elements of annual report on the previous year and corporate plan looking forward.
15. The purpose of this publication is to ensure that information about the Park is available in accessible form directly to local residents and others to make it easy for people to respond and become involved in a dialogue with the CNPA about our activities.
16. It would make little sense to publish such a document now when a revised Corporate Plan is to be presented to the Board early in 2005. In order to ensure that the document is relevant and up to date, it is proposed that this accessible, easy to read guide to our activities is published in March, following approval of the new Corporate Plan.

Recommendation

17. **Approve proposals for publishing an accessible guide to the organisation's activities in March, following the approval of next year's Corporate Plan.**

Denby Pettitt, David Cameron, Danny Alexander
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denbypettitt@cairngorms.co.uk
davidcameron@cairngorms.co.uk
danielalexander@cairngorms.co.uk