

**CAIRNGORMS NATIONAL PARK AUTHORITY  
AUDIT & RISK COMMITTEE**

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**FOR DECISION**

**Title: FINAL ACCOUNTS LETTER OF REPRESENTATION**

**Prepared by: JOHN BOYD, GRANT THORNTON**

**Purpose**

To present the letter of representation.

**Recommendations**

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

- a) **Consider the Letter of Representation for the 2018/19 audit;**
- b) **Review and, subject to any comments from members, agree that the letter is signed by the CEO as Accountable Officer.**

**Executive Summary**

1. The letter of presentation is a formal letter, signed by the Accountable Officer, addressed to the Authority's auditors Grant Thornton. The letter states that all the information submitted in the accounts presented for audit are accurate and that all material information has been disclosed to the auditors.
2. The Audit & Risk Committee is requested to consider the contents of the Letter of Representation.
3. Grant Thornton representative at the meeting will also highlight any other significant matters from the Letter to which they wish to draw members' attention.
4. Annex I 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.

**Danie Ralph, Finance Manager**  
**15 August, 2019**  
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