

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: EXTERNAL AUDIT: ANNUAL AUDIT PLAN

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Purpose

This paper presents the external auditor's Annual Audit Plan for the audit of the 2013/14 accounts. The plan sets out the key challenges and risks faced by the Authority and the associated audit work that Audit Scotland proposes to undertake.

Recommendations

The Committee is asked to:

- a) Consider the external auditor's Annual Audit Plan for the audit of the Authority's 2013/14 accounts and wider reviews of operations;
- b) Subject to any comments, agree Audit Scotland's Annual Audit Plan for 2013/14.

Executive Summary

External auditors in the public sector give an independent opinion on the financial statements. They are also required to provide a view on performance, regularity and the organisation's governance arrangements. In doing this, the aim of the external auditor is to support improvement and accountability within the audited body.

Audit Scotland are appointed by the Auditor General as the Authority's external auditors. Their Annual Audit Plan for their audit work relating to the Authority's 2013/14 operational and financial year, and the audit of the associated accounts, is set out in full at Annex I to this paper.

The Audit Committee is invited to review the coverage of the audit plan and to agree the plan for the 2013/14 audit.

David Cameron,
25 February 2014
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