

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

Title: 2021/22 EXTERNAL AUDIT PLAN

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Purpose

This paper presents the draft final plan for the audit of the 2021/22 annual report and accounts.

Recommendations

The Audit & Risk Committee is asked to:

- a) Agree the final external audit plan for the external audit of the 2020/21 annual report and accounts;**
- b) Note the fee for the audit will be resolved following final audit preparatory review as set out in the plan;**

Executive Summary

1. The plan for the audit of the 2020/21 financial statements and annual report has been agreed between the external audit manager and senior officers. The plan is presented at Annex I to this paper.
2. At this stage in the year, preliminary review work is being undertaken by the external audit team. The outcome of this work will help establish the appropriate fee proposal within the audit fee band set by Audit Scotland. This final fee will be communicated to the committee in due course.
3. The audit plan is presented to the Committee for consideration and approval, in line with the timetable for the audit process set out on page 5 of the plan.

David Cameron

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