

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

Title: EXTERNAL AUDIT: REPORT ON THE 2007/08 AUDIT

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Purpose

To present Audit Scotland's report on the 2007/08 audit to the Audit Committee.

Recommendations

The Committee is asked to:

- a) Consider the external auditor's report on the 2007/08 audit set out in Annex 1.

Executive Summary

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2007/08 financial year and have looked at aspects of performance management and governance. Their report, reproduced at Annex 1, sets out their key findings.

Audit Scotland have given an unqualified opinion on the Authority's 2007/08 financial statements. The Authority's Independent Auditor's Report was signed on 30 July 2008, compared with 29 August 2007 and 30 October 2006 for the previous two years' accounts. This represents an ongoing improvement for the Authority, working with Audit Scotland, to accelerate the closure process and bring forward publication of the Annual Report and Accounts.

The report on the 2007/08 accounts does not highlight any action points to be drawn to the attention of members.
