

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: EXTERNAL AUDIT: ANNUAL AUDIT PLAN 2008/09

Prepared by: DAVID CAMERON, HEAD of CORPORATE SERVICES
STEPHEN O'HAGAN, AUDIT SCOTLAND (Annex 1)

Purpose

To present Audit Scotland's annual audit plan for external audit of the 2008/09 accounts.

Recommendations

The Committee is asked to:

- a) Approve the external auditor's annual audit plan for the 2008/09 audit as set out in Annex 1.
- b) Endorse the proposed timetable as set out in paragraph 26 of the plan;
- c) Agree the external audit fee proposal (Page 7, para. 33);
- d) Note that, in order to meet the timetable, an additional meeting of the Committee will be required in June 2009, to focus on final account matters.

Executive Summary

Audit Scotland, the Authority's external auditors, have developed their annual audit plan for the 2008/09 external audit of the Cairngorms National Park Authority. Audit Scotland's proposed audit plan is set out at Annex 1 to this paper.

The plan has been drawn up following discussion with Corporate Services staff, although there has been no opportunity prior to issue of these papers to discuss fees proposed. The Head of Corporate Services will seek to discuss this matter with the external auditor prior to the Committee's meeting, in order to provide an update to members.

In terms of improving the effectiveness of the Authority's financial reporting, and following on from previous discussions at Audit Committee, we are seeking to further accelerate the closure and financial reporting process in order to support publication of the Annual Report and Accounts by around the end of July 2009. The external audit plan drawn up by Audit Scotland

seeks to support the Authority in its move towards earlier publication of its financial statements, and proposes a timetable to achieve this end July date. In order to achieve this accelerated timetable, it will be necessary to hold an additional Audit Committee meeting in June.