

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: EXTERNAL AUDIT: ANNUAL AUDIT PLAN 2009/10

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STEPHEN O'HAGAN, AUDIT SCOTLAND (Annex I)**

Purpose

To present Audit Scotland's annual audit plan for external audit of the 2009/10 accounts.

Recommendations

The Committee is asked to:

- a) Approve the external auditor's annual audit plan for the 2009/10 audit as set out in Annex I.
- b) Endorse the proposed timetable as set out in paragraph 32 of the plan;
- c) Agree the external audit fee proposal (Page 8, para. 35);

Executive Summary

Audit Scotland, the Authority's external auditors, have developed their annual audit plan for the 2009/10 external audit of the Cairngorms National Park Authority. Audit Scotland's proposed audit plan is set out at Annex I 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 2010. 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.
