

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: EXTERNAL AUDIT: ANNUAL AUDIT PLAN 2014/15

Prepared by: ASIF HASEEB and KEVIN BOYLE, AUDIT SCOTLAND

Purpose

This paper presents the external auditor's Annual Audit Plan for the audit of the 2014/15 accounts. The plan sets out the key challenges and risks faced by the Authority associated with this year-end audit review 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 2014/15 accounts and wider reviews of operations;
- b) Subject to any comments, agree Audit Scotland's Annual Audit Plan for 2014/15;
- c) Agree the external audit fee on behalf of the Board, as set out in the Plan, page 10, paragraphs 41 to 44.

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 2014/15 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 2014/15 audit, including the proposed audit fee arrangements.

David Cameron, Daniel Ralph
12 January 2015
