

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: ANNUAL REPORT ON THE 2012/13 AUDIT**

**Prepared by: ASIF HASEEB, AUDIT SCOTLAND**

#### **Purpose**

To present Audit Scotland's report on the 2012/13 audit, setting out the scope, nature and extent of the audit, and summarising the auditor's opinions and conclusions and any significant issues arising.

#### **Recommendations**

The Committee is asked to:

- a) Consider the findings of the external audit of the 2012/13 accounts conducted by Audit Scotland, as set out in the annual report set out at Annex I to this paper.
- b) Endorse, or as required agree amendments to, the management responses to the recommendations for action.

#### **Executive Summary**

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2012/13 financial year and have looked at aspects of performance management and governance.

Audit Scotland's annual report, reproduced at Annex I, sets out the scope, nature and extent of the audit, and summarises the auditor's opinions and conclusions and any significant issues arising. Audit Scotland have given an unqualified audit opinion that the Authority's financial statements for 2012/13 give a true and fair view of the state of the Authority's affairs and of its net expenditure for the year.

The Annual report highlights two issues arising and sets out the Authority's management responses to those issues.

**David Cameron**

**3 September 2013**

davidcameron@cairngorms.co.uk

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