



Cairngorms National Park Authority

External Audit Progress Report –
November 2015

Prepared for the Audit & Risk Committee of Cairngorms
National Park Authority

November 2015



Audit Update

1. The purpose of this paper is to provide an update on audit progress since the last Audit & Risk Committee ("Committee"), which was convened on 28 August 2015. At that meeting, we presented our findings on the 2014/15 audit.

Audit resources

2. As part of our annual audit rotation process, there have been some slight changes to the staffing of some of our audits for this year. As a result, Kyle McAulay has taken over from Kevin Boyle as the lead Auditor for the Cairngorms National Park Authority ("CNPA") audit for 2015/16. Asif A. Haseeb will continue as the Engagement Lead.

Post-audit meeting

3. We have arranged a post-audit meeting with management which will take place after today's Committee. We will discuss how the accounts preparation / audit process can be further streamlined and agreed how the matters carried forward from 2014/15 will be addressed during the 2015/16 audit. We will also agree visits for the 2015/16 audit.

Audit Fee

4. The audit fee for 2015/16 will be £10,700, which remains unchanged from 2014/15.

Internal Audit

5. We have been in contact with Internal Audit regarding the 2015/16 audit. We will continue to seek to work closely with Internal Audit and place reliance on their work, where possible.

2015/16 Audit Timetable

6. We have recently started our planning work for the 2015/16 audit and our annual audit plan will be presented to the 19 February 2016 Committee meeting (date to be confirmed). As in past years, our plan will summarise the key challenges and risks facing CNPA and outline the audit work that we propose to undertake during 2015/16.
7. We will agree on site audit visits with management following this meeting. However, we anticipate that audit dates will be similar to 2014/15.
 - We will undertake controls testing and pre year end substantive testing in early 2016.
 - We anticipate that our financial statements audit will commence in early May 2016 and we will spend one week on-site.
 - We propose to present our ISA 260 report to 'those charged with governance' and our annual audit report to the 24 June 2016 Committee meeting (date to be confirmed).
8. We will continue to liaise with management to ensure the successful delivery of the 2015/16 audit within the planned timescale.