

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT COMMITTEE

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### FOR INFORMATION

**Title: EXTERNAL AUDIT: KEY CONTROLS REPORT 2011/12**

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### **Purpose**

This paper presents results of Audit Scotland's testing of the key controls operating within the main financial systems of the Cairngorms National Park Authority, this work having been undertaken as part of the 2011/12 external audit process.

### **Recommendations**

The Committee is asked to:

- a) Note the findings of Audit Scotland's testing of the key controls operating within the main financial systems of the Cairngorms National Park Authority, as set out in Annex I.

### **Executive Summary**

The Authority's external auditors, Audit Scotland, are required to develop an understanding of the accounting and internal control systems in place within the Authority as part of their external audit.

The results of this work during the 2011/12 audit were referred to by Audit Scotland at the Audit Committee meeting on 22 June, as part of discussion around finalisation of the 2011/12 accounts. The full report from the review is now set out at Annex I to this paper. This paper is for the Committee's information, and also completes the flow of information between Audit Scotland and the Audit Committee prior to consideration of Audit Scotland's Annual report for 2011/12.

Audit Scotland's Annual Report on the 2011/12 Audit is considered as a separate item on the agenda of the Committee's September 2012 meeting.

**DAVID CAMERON**  
**3 September 2012**

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