

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: ANNUAL REPORT ON THE 2011/12 AUDIT

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Purpose

To present Audit Scotland's report on the 2011/12 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 2011/12 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 2011/12 financial year and have looked at aspects of performance management and governance. Their 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.

David Cameron

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