

Cairngorms National Park Authority

Audit Committee Interim Update 2012/13



Prepared for Cairngorms National Park Authority
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Interim Update 2012/13

1. The purpose of this paper is to provide an interim update on our progress since the last Audit Committee which was convened on the 31st of January 2013. At that meeting committee members were presented with our 2012/13 Annual Audit Plan which highlighted our activities for the year, risks, sources of assurance and planned audit actions.

Review and Testing of Internal Control Systems and Transactions

2. The audit team have been on-site at Cairngorms National Park Authority in February completing controls reviews in the following areas:

- General ledger
- Payroll
- Trades payables
- Cash and cash equivalents

This work supports our preliminary systems evaluations carried out in December.

3. The Annual Audit Plan outlined our planned formal reliance on the work of internal audit, specifically on selected aspects of their testing of the key financial controls in the above mentioned financial systems. We were able to reduce sample sizes for our testing of the Park Authority's key financial controls accordingly. Subject to satisfactory completion of our review of internal audit's work (once the detailed results are available), we will incorporate their findings in our key controls report and any issues identified from this work will be considered as part of our subsequent final accounts testing.
4. The Annual Audit Plan highlights that this work will be concluded and reported to management by the end of May 2013, however we hope to complete it early, in time for inclusion in the Audit Committee agenda papers for the 26 April meeting.

Financial Statements

5. We have continued to work with finance staff within Cairngorms National Park Authority with a view to planning and resourcing the financial statements, sharing information regarding staff availability, facilities and key dates at an early stage. We will continue to work with management with a view to ensuring the successful delivery of the 2012/13 audit.