

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

**Title: FINANCIAL REPORTING SCRUTINY
REVIEWING THE ANNUAL ACCOUNTS**

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SERVICES**

Purpose

To present a briefing document for Audit Committees prepared by Audit Scotland, covering the expected role of the Audit Committee and members in reviewing the annual accounts.

Recommendations

The Committee is asked to:

- a) **Review the Audit Scotland briefing paper set out as an Annex to this paper and provide any general feedback to officers;**
- b) **Consider in particular the points set out in paragraph 6, page 4 of the document and give feedback on members' views of the situation within Cairngorms National Park Authority.**

Executive Summary

1. Audit Scotland has produced a briefing paper for public sector Audit Committees on their role in reviewing the final accounts. We have been alerted to this briefing paper by Kyle McAulay of Audit Scotland and it is now presented at Annex 1 for consideration by the Committee. Members views on this document would be welcome for our consideration of presentation of the Annual Accounts for 2015/16 in June.
2. The briefing paper sets out a number of areas for improvement in the review of accounts by Audit Committees at paragraph 6, page 4. These areas for improvement are entirely the views of Audit Scotland and the Authority has not been consulted in the drafting of this paper. The areas for improvement are therefore not necessarily applicable to the Cairngorms NPA Audit Committee. The fourth bullet point about Audit Committees not asking more questions on issues raised in external auditors' annual reports in particular is not something I recognise from my time with the Authority. Members' views on these proposed areas for improvement or any other aspect of the briefing paper would be welcome.

David Cameron

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