

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

Title: EXTERNAL AUDIT: REPORT ON THE 2005/06 AUDIT

Prepared by: DAVID CAMERON, HEAD of CORPORATE SERVICES

Purpose

To present Audit Scotland's report on the 2005/06 audit to the Audit Committee.

Recommendations

The Committee is asked to:

1. Consider the external auditor's report on the 2005/06 audit set out in Annex 1;
2. Endorse the planned actions in response to the issues identified set out in Appendix A to the external auditor's report.

Executive Summary

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2005/06 financial year and have looked at aspects of performance management and governance. Their report, reproduced at Annex 1, sets out their key findings.

Audit Scotland have given an unqualified opinion on the Authority's 2005/06 financial statements. The Authority's Annual Report and Accounts were laid before Parliament on 27 November 2006 and will be published in around mid December.

The report identifies three issues and associated action points to be considered by the Authority. Actions and responsibility for undertaking them have been identified and are set out in Appendix A to the Audit Scotland report.
