

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: 2012/13 FINAL ACCOUNTS

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Purpose

To present the Authority's final accounts for 2012/13 for consideration by the Committee.

Recommendations

The Committee is asked to:

- a) Consider the final accounts prior to their being submitted to Audit Scotland for final certification, and subject to any issues which may be raised by the external auditor in their report on the final accounts audit.

Executive Summary

Committee members were given an update on the progress with final accounts for 2012/13 at the Audit Committee meeting on 21 June 2013. At that time members were informed that the accounts work was substantially complete, with the exception of a final review of LEADER debtor balances which had only been completed a week or so prior to the Committee meeting and with no time for external audit staff to review the reconciliation.

The review of the LEADER reconciliation has now been completed, and all required adjustments made. The final draft of the Authority's accounts for 2012/13 are set out at Annex I to this paper. On the basis of discussions to date and reports received to date, we expect Audit Scotland to give an unqualified opinion on the Authority's 2012/13 financial statements.

The Audit Committee's role and responsibilities as regards the final accounts process are set out in the Scottish Public Finance Manual. The Audit Committee is put in place to provide assurance on risk management, governance and internal control and to act as a source of independent advice on these matters to the Accountable Officer and Board. The Committee's role as regards the accounts is to support the Accountable Officer with regard to their personal responsibilities for issues of risk, control and governance through a process of constructive challenge.

The Committee is therefore requested to consider these accounts in light of information presented by the internal and external auditor over the course of the year.

The internal auditor's annual report supporting the information set out in the Governance Statement has been considered and agreed at the previous Committee meeting in June.

Daniel Ralph

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