

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: REPORT TO THOSE CHARGED WITH GOVERNANCE
ON THE 2012/13 AUDIT

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Purpose

To present Audit Scotland's report to those charged with governance on the 2012/13 final accounts audit.

Recommendations

The Committee is asked to:

- a) Agree the external auditor's report to those charged with governance on the 2012/13 audit;
- b) Approve the final accounts as set out in Annex I to Paper I for final certification, having considered the report of the external auditor on audit of the 2012/13 accounts set out at Annex I to this paper.

Executive Summary

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2012/13 financial year and have looked at aspects of performance management and governance. Their report, reproduced at Annex I, sets out their key findings.

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 Committee is requested to consider the accounts in light of information presented by the external auditor. In particular, the report to those charged with governance on the 2012/13 audit set out in Annex I to this paper presents information on any significant matters arising.

Asif Haseeb
August 2013
