

## CAIRNGORMS NATIONAL PARK AUTHORITY

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**Title: REPORT ON THE 2003/04 EXTERNAL AUDIT**

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### **Purpose**

To present Audit Scotland's report on the external audit of the Authority's 2003/04 accounts and to highlight the action plan arising from that audit.

### **Recommendations**

The Committee is asked to:

1. consider the External Auditor's report on the audit for the period ended 31 March 2004;
2. review the action plan identified in the External Auditor's report.

### **Executive Summary**

The External Auditor is required to submit, at the conclusion of each year's audit, a final report addressed both to members of the Authority and to the Auditor General. The external audit report for the period ending 31 March 2004 is appended to this covering report for the Committee's consideration. The report sets out an action plan, identifying matters which require future action, together with identification of responsible officers and timetable. Two actions are identified in that plan.

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## REPORT ON THE 2003/04 EXTERNAL AUDIT

### Background

1. The Auditor General for Scotland has appointed Bob Clark, Senior Audit Manager with Audit Scotland, as the external auditor to the Cairngorms National Park Authority.
2. The External Auditor is required to submit, at the conclusion of each year's audit, a final report addressed both to members of the Authority and to the Auditor General. The external audit report for the period ending 31 March 2004 is appended to this covering report for the Committee's consideration.
3. At its meeting on 3 December 2004, the Board approved that its Audit Committee should consider the External Auditor's report on its behalf. This report summarises all significant matters which have arisen during the course of the Audit and which the external Auditor feels are worthy of members' attention.

### Recommendation

4. **That the Committee consider the External Auditor's report on the audit for the period ended 31 March 2004.**

### Action Plan

5. The report sets out an action plan, identifying matters which require future action, together with identification of responsible officers and timetable.
6. Two actions are identified, regarding the determination of a final accounts timetable for the year ending 31 March 2005 and the progression of the freedom of information project.

### Recommendation

7. **That the Committee review the action plan identified in the External Auditor's report.**

**David Cameron**  
**7 December 2004**  
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