

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: 2010/11 EXTERNAL AUDIT PLAN**

**Prepared by: ELAINE BARROWMAN, AUDIT SCOTLAND (Annex I)**

#### **Purpose**

To present Audit Scotland's final annual audit plan for external audit of the 2010/11 accounts.

#### **Recommendations**

The Committee is asked to:

- a) Endorse the external auditor's annual audit plan for the 2009/10 audit as set out in Annex I;
- b) Approve the proposed fee for the audit as set out in Annex I.

#### **Executive Summary**

Audit Scotland, the Authority's external auditor, have developed their annual audit plan for the 2010/11 external audit of the Cairngorms National Park Authority. Audit Scotland's proposed audit plan is set out at Annex I to this paper.

The plan has been drawn up following discussion with Corporate Services staff.

The external audit plan sets out the proposed timetable for delivery of the external audit, which has been established following discussion with audit Scotland to deliver final approved accounts to be laid in Parliament by 31 July 2011.

The plan also sets out the proposed fee for the audit. This has been agreed by the Corporate Services Director in principle, subject to ratification by the Committee.

**David Cameron**  
**8 March 2011**

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