

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: EXTERNAL AUDIT: REPORT ON THE 2006/07 AUDIT

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Purpose

To present Audit Scotland's report on the 2006/07 audit to the Audit Committee.

Recommendations

The Committee is asked to:

1. Consider the external auditor's report on the 2006/07 audit set out in Annex 1;
2. Endorse the report.

Executive Summary

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2006/07 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 2006/07 financial statements. The Authority's Independent Auditor's Report was signed on 29 August 2007, as opposed to 30 October 2006 for the 2005/06 accounts. This represents a significant step forward for the Authority, working with Audit Scotland, to accelerate the closure process and bring forward publication of the Annual Report and Accounts.

The report on the 2006/07 accounts does not highlight any action points to be drawn to the attention of members. This also signifies that the three issues and associated action points identified in the report on the 2005/06 audit and approved by Committee have been discharged.
