

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title: 2020/21 EXTERNAL AUDIT PLAN**

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#### **Purpose**

This paper presents the final plan for the audit of the 2020/21 annual report and accounts.

#### **Recommendations**

**The Audit and Risk Committee is asked to:**

- a) Agree the final external audit plan for the external audit of the 2020/21 annual report and accounts;**
- b) Agree the fee for the audit as set out in the plan; and**
- c) Consider the management responses provided to the external auditor to support their audit planning as summarised in Annex 2 and highlight any aspects of these responses which are not consistent with members' understanding.**

#### **Executive Summary**

1. At the February Audit and Risk Committee, John Boyd for Grant Thornton noted that their audit plan was in draft subject to completion of some of our audit procedures. John agreed to share the final plan upon completion of these procedures, which is now the case. The final external audit plan is presented in full at Annex 1 to this paper.
2. There have been no significant changes to the plan, with the only update being the inclusion of the agreed audit fee. For the 2020/21 audit this has been retained at the baseline fee set by Audit Scotland with no proposed uplift.
3. This paper also presents a summary of the responses received from Management that have informed Grant Thornton's audit planning, as set out at Annex 2. Under International Standards on Auditing (UK), auditors have specific responsibilities to communicate with the Audit Committee. This two-way communication assists both the auditor and the Audit Committee in understanding matters relating to the audit and developing a constructive working relationship. It also enables the auditor to obtain information relevant to the audit from the Audit Committee and supports Committee in fulfilling its responsibilities in relation to the financial reporting process. The external auditors have therefore shared the summary of Management responses

and ask members if there are any areas that are not consistent with their own knowledge and understanding.

**David Cameron**

**7 April 2021**

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