



For Decision

Title: External Audit Strategy Memorandum

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Purpose

This paper summarises our conclusions and key findings from the external audit work undertaken at Cairngorms National Park Authority during the year ended 31 March 2023.

Recommendations

The Audit & Risk Committee is asked to:

- a) Agree the final external audit plan for the external audit of the 2022/23 annual report and accounts;
- b) Agree the fee for the audit as set out in Section Six of the Annex to this paper;

Executive Summary

1. The plan for the audit of the 2022/23 financial statements and annual report has been agreed between the external audit manager and senior officers. The plan is presented in full at the Annex to this paper. The purpose of the document included in the Annex is to summarise our audit approach, highlight significant audit risks and support consideration of any areas of key judgements in the accounts which will be subject to audit.
2. The fee for the audit is set out in Section Six of the Annex to this paper. As background context to the increase in audit fee as compared to the prior year, Audit Scotland informed all public bodies of a general increase in the fee rates for the new round of audit appointments and this fee is therefore in line with the expected increase in rates across the sector.
3. The audit plan is presented to the Committee for consideration and approval, in line with the timetable for the audit process set out on Section 5 of the plan.



David Cameron