



Audit Progress Report
Cairngorms National Park Authority - Year ending 31 March 2024

June 2024

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01

Audit Progress

Audit Progress

Status of the 2023/24 audit

This report summarises the progress of our 2023/24 audit as of 12 June 2024. We have completed the planning and interim phases of the audit and have made substantial progress with the fieldwork phase of the audit. We are on course to complete the audit and report to the Audit and Risk Committee in line with the target dates communicated in our Annual Audit Plan. However, at this stage we have identified one issue which may affect delivery of the audit. This relates to outstanding information from MyCSP which officers require for the Remuneration and Staff Report pension disclosures.

We have met regularly with the finance team as the audit progresses and we will continue to do so. We intend to present our Annual Audit Report to the September 2024 meeting of the Audit and Risk Committee.

Changes to our audit approach

We provided details of our intended audit approach in our Annual Audit Plan. We have not made any changes to our audit approach or significant and enhanced risks identified, which remain as:

- Management Override of Controls – Significant Risk
- Expenditure recognition (Operational Plan Expenditure) – Enhanced Risk
- Recognition of revenue (Operational Plan Income) – Enhanced Risk.

Materiality

Our provisional materiality at the planning stage of the audit was set at £0.263m using a benchmark of 2% of total expenditure, with performance materiality set at £0.184m. Our final assessment of materiality, based on the unaudited annual accounts, is materiality at £0.291m using the same benchmark, and performance materiality at £0.204m. We have also revised our clearly trivial threshold (a reporting threshold) to £9,000.

Audit progress (continued)

The table below sets out the progress of the 2023/24 audit.

Audit area	Status	Description
Planning and Risk Assessment	●	We have completed our work in this area in line with the annual audit plan.
Interim	●	We have completed our work in this area in line with the annual audit plan.
Fieldwork	●	We have made substantial progress with the fieldwork phase of the audit.
Completion	●	We are on course to complete the audit and report to the Audit and Risk Committee in line with the target dates communicated.

● Completed/On Track

● Delayed/Off track

● Not achieved

02

Audit Scotland publications

Audit Scotland Publications

The Auditor General for Scotland published the following blog in October 2023 which may be of interest to committee members:

- [Tough decisions ahead on climate change](#)

In this blog the Audit General highlights that climate change remains an audit priority for him. He explores the challenges, including financial, facing the public sector in reducing carbon emissions. He confirms that his next major climate change report will be on how Scotland is planning to decarbonise how we heat our homes.

Contact

Forvis Mazars

Tom Reid

Director

tom.reid@mazars.com

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