

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

**Title: EXTERNAL AUDIT: PROGRESS REPORT ON THE
2008/09 AUDIT**

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Purpose

To present Audit Scotland's progress report on the 2008/09 audit to the Audit Committee.

Recommendations

The Committee is asked to:

- a) Consider the external auditor's progress update on the 2008/09 audit set out in Annex I.

Executive Summary

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2008/09 financial year. The progress of their annual report to members is reproduced at Annex I.

Audit Scotland have given an unqualified opinion on the Authority's 2008/09 financial statements. The Authority's Independent Auditor's Report was signed on 26 June 2009, compared with 30 July 2008 and 29 August 2007 for the previous two years' accounts. This represents the completion of an ongoing improvement for the Authority, working with Audit Scotland, towards the approval for laying the accounts being issued before the end of July in the following financial year.

The progress update from Audit Scotland also covers the 2009/10 audit report, current National performance studies on public sector purchasing and a forthcoming study on the role of boards in the public sector.
