

# Cairngorms National Park Authority

Progress report to audit committee

August 2009



AUDIT SCOTLAND

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# Progress update

## Purpose

1. The purpose of this report is to provide the audit committee with an update on the progress of the external audit as at 21 August 2009.

## 2008/09 audit completion

### Financial statements

2. Following consideration of CNPA's financial statements at the audit committee on 26 June 2009, the accounts were certified on the same date, and forwarded to Audit Scotland's Public Reporting Group. The formal letter from the Auditor General approving the laying of the accounts was issued week commencing 24 July.

## Annual report to members

3. The annual report is the final output in the audit cycle. It summarises the issues from audit work during the year, and highlights issues going forward that are of relevance to the Park Authority. The report is currently in draft form and with Park Authority management for comment. The final issued report will be published on the Audit Scotland website.

## 2009/10 audit

4. We will be commencing our planning work on the 2009/10 audit over the coming months with a view to producing an audit plan for the December audit committee. The lead auditor on the Park Authority audit, Alison MacDonald, is currently on maternity leave, and we are currently identifying a temporary replacement from our existing staff complement to cover the first part of the audit year.

## National performance studies

### Recent publications

5. In July 2009, Audit Scotland published a report on improving public sector purchasing. This report assessed savings arising from the Public Procurement Reform Programme, and the wider benefits it was delivering. The study found that:
  - the Programme has made significant progress introducing changes to improve public sector purchasing
  - Savings of £327 million have been attributed to the programme for the 2 years to 2007/08, however, limited data means it is unclear how progress towards the £400 million year 3 target will be monitored



- the overall impact of the Programme appears positive, however there are different levels of engagement by public bodies
  - key risks to the programme include maintaining momentum, programme management, availability of information and shortages of skilled staff.
6. The report includes a number of recommendations for the Scottish Government to ensure that the Programme delivers the maximum potential benefits. Although it focuses on the Programme at a national level, it did examine the impact on a small number of public bodies, and includes a list of best practice procurement indicators that may be of relevance to the Park Authority when considering its own procurement arrangements.
7. The full report is available from the reports section on Audit Scotland's website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)

## Forthcoming studies

8. The forward work programme published by Audit Scotland's Public Reporting Group includes a study on the role of boards in the public sector. The study aims to:
- clarify boards' roles and responsibilities in the different forms of public bodies and in colleges
  - assess whether boards have the necessary skills and expertise to function effectively
  - assess whether boards demonstrate openness and integrity in their operations and behaviour
  - assess whether boards are providing effective leadership, accountability and decision-making.
9. The study will gather data from the appointed auditors of public bodies and colleges and through a survey of board members. More detailed information and examples of good practice will be collected through examining the operation and effectiveness of the boards in a sample of public bodies and colleges. Fieldwork and analysis will take place from August to November this year, with the report publication planned for April 2010.
10. The full project brief is available on the forward work programme section of Audit Scotland's website at [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)

## Concluding remarks

11. The audit committee is asked to note the progress.

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