

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title:** EXTERNAL AUDIT: 2006/07 AUDIT PLAN

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#### **Purpose**

To present Audit Scotland's plan for the 2006/07 audit to the Audit Committee for approval.

#### **Recommendations**

The Committee is asked to approve the 2006/07 external audit plan, to be undertaken by Audit Scotland, as set out in the attached paper.

#### **Executive Summary**

The attached paper summarises the key challenges and risks facing the Cairngorms National Park Authority and sets out the corresponding audit work planned by Audit Scotland in their 2006/07 external audit. The planned work includes:

- a) An audit of the financial statements and provision of an opinion on whether they give a true and fair view of the state of affairs of the Authority; the income and expenditure for the year were incurred or applied in accordance with applicable enactments and guidance issued by Scottish Ministers; and the accounts have been properly prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made by Scottish Ministers.
- b) A review and assessment of the Authority's governance and performance arrangements in key areas, including the adequacy of internal audit.

The report sets out the intended timetable for the external audit work.

The proposed fee for the 2006/07 audit is £10,100 which comprises a local audit fee of £9,000 and a fixed central charge, levied centrally by Audit Scotland for central procurement and quality control costs, of £1,100. This proposed fee has been discussed and agreed in principle with the Head of Corporate Services. This sets the fee at the same total level as that previously agreed for 2005/06.