

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DISCUSSION

Title: EXTERNAL AUDIT: 2006/07 ACCOUNTS AUDIT

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Purpose

To present Audit Scotland's report on the 2006/07 audit to the Audit Committee.

Recommendations

The Committee is asked to:

- a) Consider the external auditor's report on the 2006/07 audit set out in Annex 1;
- b) Note that, on this occasion, there are no issues identified in the external auditor's report requiring management action.

Executive Summary

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2006/07 financial year and have looked at aspects of performance management and governance. Their report, reproduced at Annex 1, sets out their key findings.

The report at Annex 1 also includes the proposed independent auditor's report for inclusion in the published accounts. In this proposed report, Audit Scotland have given an unqualified opinion on the Authority's 2006/07 financial statements.

The Authority's Accounts will be incorporated with the Annual Report, a draft of which was considered by the Board on 10 August. We aim to have the accounts laid before Parliament and the annual report finalised and printed in order to allow publication of the full document in October.
