

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: AUDIT SCOTLAND REPORT ON THE 2009/10 AUDIT

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Purpose

To present Audit Scotland's report on the 2009/10 audit.

Recommendations

The Committee is asked to:

- a) Consider the external auditor's report on the 2009/10 audit set out in Annex I;
- b) Consider any issues identified in the external auditor's report requiring management action and any consequences of such issues on the final accounts;

Executive Summary

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2009/10 financial year and have looked at aspects of performance management and governance. Their report, reproduced at Annex I, sets out their key findings.

The report at Annex I 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 2009/10 financial statements.

The report is presented prior to the Audit Committee considering and advising on the final accounts, in order that any significant matters raised by the external auditor may be evaluated in light of their potential impact on the final accounts.
