

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: 2007/08 FINAL ACCOUNTS

**Prepared by: STEPHEN O'HAGAN: AUDIT SCOTLAND
DAVID CAMERON, HEAD OF CORPORATE SERVICES
ALISTAIR HIGHET, FINANCE MANAGER**

Purpose

To present Audit Scotland's report on the 2007/08 audit to the Audit Committee; highlight and issues requiring management action; and seek approval to the final accounts prior to their being signed by the Chief Executive.

Recommendations

The Committee is asked to:

- a) Consider the external auditor's report on the 2007/08 audit set out in Annex 1;
- b) Consider any issues identified in the external auditor's report requiring management action;
- c) Approve the final accounts prior to their being signed by the Chief Executive.

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 draft of the final accounts themselves are set out at Annex 2 to this report.

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 2007/08 financial statements.

The Authority's Accounts will be incorporated with the Annual Report, a draft of which has previously been circulated to the Board. 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 September.

Completion of the external audit process for 2007/08 improves the closure timetable by 1 month compared with that in 2006/07. This will also allow publication of the Annual Report and Accounts a month earlier than in 2006/07.
