

**MINUTES of MEETING of the
AUDIT COMMITTEE of
THE CAIRNGORMS NATIONAL PARK AUTHORITY**

**held at Albert Hall, Ballater
on 25 July 2008**

Present:

Eric Baird
Nonie Coulthard

Sue Walker
Ross Watson

In Attendance:

Jane Hope, Chief Executive
David Cameron, Head of Corporate Services
Martin Docherty, Deloitte
Stephen O'Hagan, Audit Scotland
Alison MacDonald, Audit Scotland

Apologies:

Fiona Murdoch, Stuart Sands and Lisa MacDonald (Deloitte)

Welcome

1. The Chair welcomed all present to the meeting and noted apologies as above.
2. The Chair highlighted that this additional meeting of the Committee had been called in order to consider the final accounts for 2007/08 and external auditor's report on the audit. The extra meeting had been required in order to fit with the accelerated timetable for the closure of the accounts.

2007/08 Final Accounts (Paper 1)

3. Stephen O'Hagan presented Audit Scotland's report on their 2007/08 audit. Stephen highlighted that a couple of non-material errors had been identified and corrected over the course of the audit. There were no other errors or matters arising from their review of the accounts. The only outstanding information to be received from the Authority's staff was a copy of the 2007/08 grant in aid letter from Scottish Government.
4. Stephen indicated that he had also communicated a number of typing and format errors in the accounts now presented to the Committee to

the authority's staff, but appreciated that there had been no time to incorporate these changes prior to their circulation to the Committee as a result of leave commitments. Stephen went through the proposed changes for the benefit of members.

5. David Cameron confirmed that these adjustments would be made prior to the Chief Executive signing the accounts. David also confirmed that a copy of the grant in aid letter would be supplied within the next couple of days.
6. David also asked members to note the internal auditor's annual report had been circulated by email, to support members' consideration of the final accounts and statement of internal control. This would be considered more fully at the next scheduled meeting of the Committee, on 21 August.
7. The Chair asked members for any comments on the accounts as presented.
8. In discussion, members asked that the note at the end of the Operating Cost statement be amended to make clear that this financial position was quite normal for an organisation of this type. Stephen and David also made suggestions for changes in the wording of the Operating Cost statement to help reinforce the fact that the authority was not running up a deficit which then had to be funded from elsewhere.
9. Members also asked that Annex 1, which set out member attendance at meetings, be amended to include attendance at planning call-in meeting in addition to full planning determination meetings, as this also formed an important aspect of the Committee's business.
10. Members also asked that the term "risk appetite" in the internal control statement be replaced with a clearer explanation that the risk strategy helped identify which level of risk the authority was willing to accept.
11. **Subject to these changes, the Committee approved the final accounts prior to their being signed by the Chief Executive.**
12. The Chair and members thanked Stephen O'Hagan and his Audit Scotland team for their efforts in bringing the closure process to a conclusion one month earlier than in the previous year. The Chair and members also thanked David Cameron and the Corporate Services team for coordinating the accounts closure so promptly.

AOCB

13. No other business was raised.

Date of Next Meeting

14. Next meeting scheduled for 21 August 2008, 9:00am, Ballater.