

**CAIRNGORMS NATIONAL PARK AUTHORITY
AUDIT COMMITTEE**

FOR DECISION

Title: AUDIT SCOTLAND KEY CONTROLS REPORT

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Purpose

This paper presents the outcome of the external audit review of the Cairngorms National Park Authority's key control systems. The review forms an element of the 2012/13 external audit process.

Recommendations

The Committee is asked to:

- a) Consider the external auditor's findings on the Authority's key control systems, as set out in Annex I;
- b) Endorse or amend the management responses to the recommendations for action.

Executive Summary

The Authority's external auditors, Audit Scotland, have undertaken a review of the Authority's key control systems as an element of their 2012/13 External Audit. This review is now completed and the full report on the review is set out at Annex I to this paper.

The overall conclusion drawn from the review is that systems tested operate effectively, allowing the auditors to take assurance from these systems for the audit of the financial statements.

The report highlights 3 risk areas identified during the review of the controls, which are set out at Appendix I to the report along with our management responses. These three risk areas are deemed by Audit Scotland to be not significant and do not represent major control weaknesses, with actions required being minor housekeeping issues.

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