

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: EXTERNAL AUDIT: KEY CONTROLS REPORT**

**Prepared by: ASIF HASEEB, AUDIT SCOTLAND  
KEVIN BOYLE, AUDIT SCOTLAND**

#### **Purpose**

This paper presents the external auditor's report on the key control systems operating within the Authority, undertaken as part of the 2014/15 accounts external audit process.

#### **Recommendations**

**The Committee is asked to:**

- i. Consider the external auditor's Key Controls Report for 2014/15;**
- ii. Note the findings of the key controls review work.**

#### **Executive Summary**

1. Audit Scotland are appointed by the Auditor General as the Authority's external auditors. Their Annual Audit Plan for their audit work relating to the Authority's 2014/15 operational and financial year, and the audit of the associated accounts, was approved by the Audit Committee at its meeting in February 2015.
2. The annual audit plan highlighted that the external auditors would review accounting and internal control systems within the Authority in February 2015. This work has now been completed. The attached report, finalised with the Corporate Services Director and Finance Manager in March 2015, sets out the conclusions of this review of CNPA's key controls.
3. The report highlights where further work could strengthen control systems. In some cases, some additional audit sampling and testing will be carried out to underpin the 2014/15 audit.

**David Cameron,**  
**17 March 2015**  
[davidcameron@cairngorms.co.uk](mailto:davidcameron@cairngorms.co.uk)

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