

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

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

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#### **Purpose**

This paper presents the external auditor's report on the key control systems operating within the Authority, undertaken as part of the 2013/14 accounts external audit process.

#### **Recommendations**

**The Committee is asked to:**

- i. Consider the external auditor's Key Controls Report for 2013/14;**
- 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 2013/14 operational and financial year, and the audit of the associated accounts, was approved by the Audit Committee at its meeting in March 2014.
2. The annual audit plan highlighted that the external auditors would review accounting and internal control systems within the Authority and report on these by 31 May 2014. The attached report, finalised with the Corporate Services Director and Finance Manager in April 2014, sets out the conclusions of this review of CNPA's key controls.
3. The report highlights three areas where further work could strengthen control systems. In each case, no further audit work was deemed necessary to underpin the 2013/14 audit.

**David Cameron,  
16 June 2014**

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