
CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: 2013/14 FINAL ACCOUNTS
Prepared by: Danie Ralph, Finance Manager
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Purpose

To present and seek approval to the final accounts for 2013/14 prior to their being submitted to Audit Scotland for final certification.

Recommendations

The Audit Committee is asked to:

- i. Approve the final accounts prior to submission to Audit Scotland for final certification.

Executive Summary

1. The draft final financial statements are presented as Annex 1 to this paper are to be considered along the recommendations and decisions of papers 4 and 5, the reports of KPMG, internal auditors, and Audit Scotland, external auditors.
2. On the basis of discussions to date and the annual reports, we expect Audit Scotland to give an unqualified audit opinion on the Authority's 2013/14 financial statements.
3. The Audit Committee's role and responsibilities as regards the final accounts process are set out in the Scottish Public Finance Manual. The Audit Committee is put in place to provide assurance on risk management, governance and internal control and to act as a source of independent advice on these matters to the Accountable Officer and Board. The Committee's role as regards the accounts is to support the Accountable Officer with regard to their personal responsibilities for issues of risk, control and governance through a process of constructive challenge.
4. The Audit Committee is therefore requested approve the accounts for signature by the Chief Executive.

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13 June 2014
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