



For decision

Title: External audit update

Cover paper prepared by: Louise Allen, Head of Finance and Corporate Operations

Report presented by: Tom Reid, Mazars

Purpose

To present the report on the audit of the annual report and accounts for 2023/24 prepared by Mazars.

Recommendations

The Audit and Risk Committee is asked to:

- a) Consider the auditor's report and findings.
- b) In particular, consider the draft management representation letter provided within the report, and approve it for signature by the Accountable Officer.

Overview

1. The annual audit report sets out Mazars' audit conclusions and the findings from consideration of the wider scope of the audit.
2. It includes comment on:
 - a) Status of the audit
 - b) Audit approach
 - c) Significant findings
 - d) Internal control recommendations
 - e) Summary of misstatements
 - f) Comment on wider scope
 - g) Draft management representation letter
 - h) Draft audit report

Conclusion

3. The report provides a clear and helpful summary of the conduct of the audit, the auditor's findings and their recommendations.



Cairngorms
National Park Authority

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