

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: PROPOSED ANNUAL REPORT ON 2014/15 AUDIT**

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

#### **Purpose**

To present Audit Scotland's proposed annual report on the 2014/15 final accounts audit.

#### **Recommendations**

**The Audit Committee is asked to:**

- i. Consider the external auditor's annual report on the 2014/15 audit;**
- ii. Review and, subject to any comments from members, endorse the management responses to actions raised in the report.**

#### **Executive Summary**

1. Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2014/15 financial year and have looked at aspects of performance, management and governance. The report, reproduced at Annex 1, sets out their key findings.
2. The Audit Committee is requested to consider the report and, in particular, to review the significant audit risks raised and the action plan arising from the audit.
3. Audit Scotland representatives at the meeting will also highlight other significant matters from the report to which they wish to draw members' attention.

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**13 August 2015**  
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