

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: 2018/19 FINAL ACCOUNTS

**Prepared by: DANIE RALPH, FINANCE MANAGER
DAVID CAMERON, DIRECTOR OF CORPORATE
SERVICES**

Purpose

To present and seek approval to the final accounts for 2018/19 prior to their being submitted to Audit Scotland for final certification.

Recommendations

The Audit & Risk Committee is asked to:

- a) **Approve the final accounts prior to submission to Grant Thornton and Audit Scotland for final certification.**

Executive Summary

1. Grant Thornton, the Authority's external auditors, are expected to give an unqualified audit opinion on the 2018/19 financial statements.
2. The Audit & Risk Committee's role and responsibilities as regards the final accounts process are set out in the Scottish Public Finance Manual. The Audit & Risk 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.
3. The Committee has previously considered its exercise of this role for the 2017/18 financial year in consideration and approval of the Governance Statement now included in the final accounts document.
4. The Audit & Risk Committee is therefore requested approve the accounts for signature by the Chief Executive, who is also the Accountable Officer.

Danie Ralph
danielralph@cairngorms.co.uk
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