

## CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

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### FOR DECISION

**Title:** 2019/20 EXTERNAL AUDIT PLAN

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#### Purpose

This paper presents the external auditor's Annual Audit Plan for the audit of the 2019/20 accounts. The plan sets out the key challenges and risks faced by the Authority associated with this year-end audit review and the associated audit work that Grant Thornton proposes to undertake.

#### Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the external auditor's Annual Audit Plan for the audit of the Authority's 2019/20 accounts and wider reviews of operations.
- b) Agree, subject to any comments, Grant Thornton's Annual Audit Plan for 2019/20.

#### Executive Summary

1. External auditors in the public sector give an independent opinion on the financial statements. They are also required to provide a view on performance, regularity and the organisation's governance arrangements. In doing this, the aim of the external auditor is to support improvement and accountability within the audited body.
2. Grant Thornton were appointed by the Auditor General as the Authority's external auditor for five years in 2017. Their Annual Audit Plan for their audit work relating to the Authority's 2019/20 operational and financial year, and the audit of the associated accounts, is set out in full at Annex 1 to this paper.
3. The Audit & Risk Committee is invited to review the coverage of the audit plan. Usually on review of the plan the Audit Committee is asked to agree the proposed audit fee. As yet Audit Scotland have not issued any indicative fees for the 19/20 audit cycle and the Audit & Risk Committee should be advised that, on the basis of previous years audit fees, the likely 19/20 fee will be approximately £11,000. The Audit & Risk Committee will be asked to agree the 19/20 fee at the next Committee meeting in March 2020.

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