



Cairngorms
National Park Authority
Ùghdarras Pàirc Nàiseanta a'
Mhonaidh Ruaidh

Audit and Risk Committee Paper 4

19 June 2026

Paper 4

Audit Progress Report

Cairngorms National Park Authority

June 2026



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1. Audit progress

Purpose of this report

This report provides an update on progress in delivering our external audit responsibilities for Cairngorms National Park Authority (CNPA). We plan to complete the 2025/26 audit and present the draft Annual Audit Report to the Audit and Risk Committee scheduled for 2 October 2026.

We carried out our planning, risk assessment, and interim audit work during February and March 2026. We presented our Annual Audit Plan, setting out our audit approach and significant risks, to the Audit and Risk Committee on 13 March 2026.

We plan to commence the financial statements audit on 6 July 2026 upon receipt of the unaudited annual report and accounts. We have maintained communication with officers and will continue regular engagement throughout the audit.

Summary of work for the planning and interim phase:

Areas	Description	Status
Planning and risk assessment	We have completed our detailed understanding of CNPA and its business environment, assessment of its internal control and risk framework, understanding of fraud and the related risk factors, and set our initial materiality levels.	Completed
Evaluation of the design and implementation of controls around key business processes	We have the remaining key business process walkthroughs to perform at the fieldwork phase of the audit: <ul style="list-style-type: none">• Property, plant and equipment reclassification and impairment• Leases• Year-end financial statements close process including related party transactions and disclosures• Expenditure process (year end accruals).	In Progress
	We have completed our review of key business processes and walkthroughs for: <ul style="list-style-type: none">✓ Treasury, bank and cash✓ Payroll.✓ Accounts payable✓ Accounts receivables	Completed
Wider scope	CNPA is a less complex body for wider scope reporting purposes. We have completed our planning assessment on the financial sustainability of CNPA and the services it delivers over the medium to longer term. As planned, we will complete our remaining procedures, including follow-up of prior year recommendations, as part of the final fieldwork.	In Progress

2. Recent events and publications

[Forvis Mazars Scottish Public Sector Resilience and Readiness Forum](#)

Senior figures from across Scotland's public sector have warned that many organisations lack the capacity to deliver meaningful transformation unless they accelerate the use of shared services and reinvest the resulting savings into long term change programmes.

The message emerged from the inaugural Scottish Public Sector Resilience and Readiness Forum, hosted in Glasgow on Tuesday 24 March by Forvis Mazars, which brought together senior leaders and finance professionals from across local government, central government and education; including representatives from Loch Lomond and the Trossachs National Park Authority.

The event focused on resilience, readiness and transformation:

- Financial reporting updates – exploring the latest changes and what they mean for public bodies.
- Transformation in practice – lessons from delivering major change programmes in local government.
- Cyber resilience – a panel discussion on responding to evolving cyber threats and strengthening organisational readiness.

Speakers argued that, amid sustained fiscal pressure, incremental cost-cutting is no longer sufficient to future-proof public services.

The forum also featured extensive discussion on the human cost of major cyber incidents, with participants sharing first-hand accounts of the personal and organisational trauma that can follow a prolonged loss of systems.

The event reflects the firm's continued expansion of its public sector capabilities in Scotland. We are planning to hold our next forum in late Summer/early Autumn and will share further details in due course.

[Navigating cyber risks: How local authorities can build resilience against emerging threats](#)

The recent cyber-attack on local authorities in November 2025 highlights the urgent need for robust resilience strategies. From ransomware to legacy systems, public bodies face growing risks that can disrupt essential services and compromise citizen trust. In this article, Forvis Mazars highlights the increasing importance of cybersecurity for local authorities, outlining the key cyber risks they face and setting out recognised good-practice measures to strengthen resilience and mitigate these threats. Whilst the report relates most specifically to local authorities, there are elements of learning which will be relevant to all public sector bodies, including Loch Lomond and the Trossachs National Park Authority.

2. Recent events and publications (continued)

[Transforming the approach to climate change: Lessons from public audit | Audit Scotland](#)

Audit Scotland's report highlights that achieving Scotland's net zero ambitions requires a fundamental transformation in how the public sector plans, collaborates and delivers action on climate change. Drawing on recent audit findings, it identifies five interconnected challenges—leadership and collaboration, planning for delivery, financial planning, governance, and public engagement—and concludes that progress to date has been hindered by weak strategic leadership, insufficiently detailed delivery plans, unclear governance arrangements, funding uncertainty, and inconsistent engagement with communities.

The report emphasises that public bodies must adopt a whole-system approach, embedding climate considerations into all decision-making, aligning long-term strategies with realistic funding and delivery plans, strengthening cross-sector partnerships, and improving transparency, accountability, and public involvement. Overall, it provides practical insights and reflective questions to help Boards and senior leaders assess their organisation's readiness and accelerate effective action on climate change.

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