



For decision

Title: External audit assurances
Cover paper prepared by: Louise Allen, Head of Finance and Corporate Operations
Assurance requested by: Tom Reid, Mazars

Purpose

To present the Request for information from Management and Those Charged with Governance prepared by Mazars.

Recommendations

The Audit and Risk Committee is asked to:

- a) Consider the auditor's request for information and Management's response to this.
- b) Provide assurance that its governance extends to cover the items on which assurance is requested.

Overview

1. The request for information from Management and from Those Charged with Governance has been reviewed by Management and by the Chair and Vice Chair of the Audit and Risk Committee. The letter has also been circulated to members of the Committee in advance of the issuing of formal papers, in order to give members the opportunity to review in detail both the request and Management's responses.
2. Management's responses are shown in blue text underneath each section of the letter of request.

Conclusion

3. Management is content to provide assurance of appropriate governance in response to the questions raised.



4. Members of the committee are requested to consider each question before deciding whether they can provide the assurances requested by the Auditor.

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