



For decision

Title: Annual audit plan 2025/26

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Purpose

This paper presents the external auditor's plan for the forthcoming audit of the 2025/26 Annual Report and Accounts.

Recommendations

The Audit and Risk Committee is asked to:

- a) Read the report; and
- b) Raise any questions on the planned audit approach with the External Auditor.

Executive summary

1. In the preface to the plan, the Auditor emphasises the importance of two-way communication with the Committee. They also ask for views on / knowledge of specific matters:
 - a) Whether you have identified any other risks (business, laws & regulation, fraud, going concern, etc.) that may result in material misstatements in the financial statements
 - b) If you are aware of any significant communications between the Park Authority and its regulators
 - c) If there are any matters that you consider warrant particular attention during our audit and/ or any areas where you would like additional procedures to be undertaken.
2. The plan sets out the audit approach, which is risk-based and focused on those areas of the annual accounts where material misstatement is considered most likely to occur, particularly those areas where judgement has been applied.



3. Respective responsibilities of the auditor and of those charged with governance are defined.
4. The framework for the wider scope of public sector audit under the Code of Audit Practice is described.
5. Audit fees for the year are set out in section 07 of the report. The fee of £29,357 includes standard audit costs of £17,400 plus an additional charge of £11,957 in respect of 'additional work required due to the implementation of a new finance system'.
6. Mazars' commitment to independence is confirmed.
7. Current year updates and forthcoming accounting issues are set out in Appendix B.

Conclusion

8. The auditor will present their report and answer any questions raised by the Committee.

Louise Allen

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