

Audit Progress Report

Cairngorms National Park Authority -
Year ended 31 March 2025

May 2025



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Purpose of this report

This report provides the Audit and Risk Committee with information about progress in delivering our responsibilities as external auditors for the Cairngorms National Park Authority (CNPA).

Our Annual Audit Plan, presented to the March 2025 Audit and Risk Committee, included the timeline for the 2024/25 audit. We have updated the timeline following discussions with officers on their preparedness for the audit. We now plan to commence the fieldwork phase on 30th June, approximately a month later than planned. At this stage we do not anticipate this will impact our ability to complete the audit in September 2025, as originally planned. This assumes that we receive good quality annual report and accounts, a complete working papers package to support the accounts, and the full cooperation of officers throughout the audit.

We have substantially completed the planning and risk assessment and interim phases of the 2024/25 audit. We have not identified any changes required to our audit approach including the significant and enhanced risks in the Annual Audit Plan.

We have been meeting regularly with the finance team, and we will continue to do so.

Status of audit

Areas	Description	Status
Income and expenditure testing	We have substantially completed our income and expenditure sample testing for the first nine months of the financial year. We require further supporting documentation for a few items. We will follow this up and complete this testing during our final fieldwork.	To be completed
Walkthrough of key business processes	We completed five walkthroughs during the interim phase of the audit. We have three remaining walkthroughs to complete during the final fieldwork stage: <ul style="list-style-type: none">• Property, plant and equipment• Related party transactions• Leases (Right of use asset). These could not be completed earlier as they are year end processes.	To be completed

National publications

National publications

Audit Scotland

1. Auditing climate change

Forvis Mazars

2. Forvis Mazars Briefing on Climate-Related Financial Disclosures in the Public Sector
3. Public sector in focus: Charting the road ahead

National publications

Audit Scotland

1. Auditing climate change

Audit Scotland's strategy outlines its role and approach to auditing climate change at both national and local levels. Initially published in December 2022, the strategy is reviewed annually to ensure it remains relevant and effective.

Link: [Auditing climate change strategy 2024](#)

Forvis Mazars

2. Forvis Mazars Briefing on Climate-Related Financial Disclosures in the Public Sector

Forvis Mazars in this publication emphasises the increased importance for Climate-related reporting driven by UK government requirements and rising stakeholder expectations. The briefing also highlights the implications of Task Force on Climate-related Financial Disclosures (TCFD) and the value they bring.

Link: [Climate-related financial disclosures in the public sector - Forvis Mazars - United Kingdom](#)

3. Public sector in focus: Charting the road ahead

This report addresses the significant challenges faced by the public and social sectors, including economic pressures, workforce shortages, and rising demand for services. It emphasises the need for innovative strategies and effective partnerships to navigate these complexities and highlights the importance of operational and technological innovation to improve service delivery and build resilience in public sector organisations.

Link: [Public sector in focus: Charting the road ahead - Forvis Mazars - United Kingdom](#)

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