

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT & RISK COMMITTEE

FOR DECISION

Title: 2018/19 AUDIT PLAN

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THORNTON

Purpose

This paper presents the external auditor's Annual Audit Plan for the audit of the 2018/19 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 2018/19 accounts and wider reviews of operations.
- b) Agree, subject to any comments, Audit Scotland's Annual Audit Plan for 2018/19.
- c) Agree the external audit fee on behalf of the Board, as set out in the Plan, page 11, Fees and independence.

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 2018/19 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 Committee is invited to review the coverage of the audit plan and to agree the plan for the 2018/19 audit, including the proposed audit fee.

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