

CAIRNGORMS NATIONAL PARK AUTHORITY AUDIT COMMITTEE

FOR INFORMATION

Title: EXTERNAL AUDIT: ANNUAL AUDIT PLAN

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Purpose

This paper presents Audit Scotland's plan for conduct of the 2012/13 external audit of the Cairngorms National Park Authority's financial accounts and governance.

Recommendations

The Committee is asked to:

- a) Formally record approval of the 2012/13 annual audit plan and external audit fee, following endorsement of the plan and associated fee by Committee members at the risk workshop meeting on 31 January.

Executive Summary

The Committee considered Audit Scotland's proposed plan and associated fee for the 2012/13 audit when members meet at the risk management workshop on 31 January 2013. Consideration of the plan at that time allowed the preliminary audit work to be progressed following members agreement in to the proposed plan.

Members agreed that the Annual Audit Plan should be presented again to the next formal Committee meeting for information in order to ensure that this information was placed into the public domain and a formal record of the Committee's agreement to the plan could be recorded. Accordingly, the plan is presented in full at Annex I to this paper.

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