

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR INFORMATION

Title: 2009/10 EXTERNAL AUDIT PLAN - FINAL

Prepared by: STEPHEN O'HAGAN, AUDIT SCOTLAND (Annex 1)

Purpose

To present Audit Scotland's final annual audit plan for external audit of the 2009/10 accounts.

Recommendations

The Committee is asked to:

- a) Note the external auditor's annual audit plan for the 2009/10 audit as set out in Annex 1.

Executive Summary

The Committee considered the draft external audit plan for the 2009/10 audit at its meeting in December 2009.

The plan, including the proposed audit timetable and audit fee, were approved in principle.

The Committee noted that there were a few amendments to be made to the detail of the document, in particular to Appendix A, the Summary Assurance Plan. The final document, incorporating comments from the Committee, Chief Executive and Head of Corporate Services, is now presented at annex 1 to this paper for information.

David Cameron
12 April 2010