

CAIRNGORMS NATIONAL PARK AUTHORITY

FOR DECISION

Title: 2011/12 FINAL ACCOUNTS

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Purpose

To present Audit Scotland's report to those charged with governance on the 2011/12 final accounts audit.

To present and seek approval to the final accounts for 2011/12 prior to their being submitted to Audit Scotland for final certification.

Recommendations

The Committee is asked to:

- a) Consider the findings of the external audit of the 2011/12 accounts conducted by Audit Scotland, as set out in the report to those charged with governance at Annex 1 to this paper.
- b) Approve the final accounts prior to their being submitted to Audit Scotland for final certification, as set out at Annex 2 to this paper.

Executive Summary

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2011/12 financial year and have looked at aspects of performance management and governance. Their report, reproduced at Annex 1, sets out their key findings.

On the basis of discussions to date and reports received to date, we expect Audit Scotland to give an unqualified opinion on the Authority's 2011/12 financial statements.

The final draft of the Authority's accounts for 2011/12 are set out at Annex 2 to this paper.

The Audit Committee's role and responsibilities as regards the final accounts process are set out in the Scottish Public Finance Manual. The Audit Committee is put in place to provide assurance on risk management, governance and internal control and to act as a source of independent advice on these matters to the Accountable Officer and Board. The Committee's role as regards the accounts is to support the Accountable Officer with regard to their personal responsibilities for issues of risk, control and governance through a process of constructive challenge.

The Committee is therefore requested to consider these accounts in light of information presented by the external auditor. In particular, the report on the 2011/12 audit set out in Annex 1 to this paper presents information on any significant matters arising. Members are also requested to advise, in light of the Committee's experience of risk management, governance and internal control from consideration of internal and external auditors' and officers' reports over the year, on the appropriateness of the Governance Statement set out within the draft final accounts at Annex 2 to this paper.

The Authority has been asked to meet a deadline of 31 July 2011 for laying accounts before Parliament. Should the accounts be released on the day of the Audit Committee and certified by the external auditor, we will be on timetable to release the accounts to the Auditor General for onward submission to Scottish Government and laying accounts before Parliament by the end of July.

David Cameron

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