

## CAIRNGORMS NATIONAL PARK AUTHORITY

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### FOR DECISION

**Title: 2008/09 FINAL ACCOUNTS**

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STEPHEN O'HAGAN: AUDIT SCOTLAND  
DAVID CAMERON, HEAD OF CORPORATE SERVICES**

#### **Purpose**

To present and seek approval to the final accounts for 2008/09 prior to their being submitted to Audit Scotland for final certification.

To present Audit Scotland's report on the 2008/09 audit.

#### **Recommendations**

The Committee is asked to:

- a) Consider the external auditor's report on the 2007/08 audit set out in Annex 1;
- b) Consider any issues identified in the external auditor's report requiring management action;
- c) Approve the final accounts prior to their being submitted to Audit Scotland for final certification.

#### **Executive Summary**

Audit Scotland, the Authority's external auditors, have audited the Authority's financial statements for the 2008/09 financial year and have looked at aspects of performance management and governance. Their report, reproduced at Annex 1, sets out their key findings. The draft of the final accounts themselves are set out at Annex 2 to this report.

The report at Annex 1 also includes the proposed independent auditor's report for inclusion in the published accounts. In this proposed report, Audit Scotland have given an unqualified opinion on the Authority's 2008/09 financial statements.

The Authority's Accounts will be incorporated with the Annual Report, which is at final draft stage. The annual report will shortly be circulated to the Board and to our sponsor team for any final comments. We aim to have the annual report and accounts laid before Parliament by the end of July, and the annual report finalised and printed in order to allow publication of the full document by end August or early September.

Completion of the external audit process for 2008/09 improves the closure timetable by a further month compared with that in 2007/08.

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