Audit Scotland Reports

**Paper for noting**

1. **Purpose**
   
   The purpose of this paper is to introduce two reports from Audit Scotland

   1.1 Report to those charged with governance (Appendix 1)

   1.2 Proposed Annual Report (Appendix 2)

2. **Summary**

   2.1 The National Park Authority’s external auditors, Audit Scotland, have audited the Authority’s financial statements for the 2013/14 financial year and have looked at aspects of performance management and governance. Their report at Appendix 1 sets out their key findings for those charged with governance.

   2.2 Appendix 2 sets out a formal report on the audit of the accounts for the year ended 31 March 2014. This report includes a small number of management actions.

   2.3 Members will note that the audit has been completed smoothly with an unqualified independent auditor’s report expected to be issued on 24th June 2014.

3. **Recommendation**

   3.1 Members are asked to note these reports and the management actions in Appendix 2.

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