

National Park Authority Audit Committee Meeting

Agenda Item 9



Audit Scotland Plan and Fee for 2014/15 Audit

Paper for decision

1. Purpose

Attached to this paper at Appendix 1 is the proposed plan and timetable for the forthcoming external audit. This timetable is in line with that achieved in previous years and will allow the accounts to be lodged with Parliament before recess. The paper also highlights any significant audit risks relevant for the current financial year together with the necessary assurances to mitigate these risks (pages 13-15 of Appendix 1).

2. Recommendation

- 2.1 Members are requested to approve the fee for audit, in line with proposals as set out in Paragraph 42, Page 10 of the attached Audit Scotland's Annual Audit Plan.
- 2.2 Members are requested to approve the assurances that mitigate the significant audit risks highlighted by Audit Scotland (pages 13-15 of Appendix 1).

Author: Catriona Morton, Finance & Performance Manager
Executive Sponsor: Jaki Carnegie, Director Corporate Services