

National Park Authority

Audit & Risk Committee Meeting

Agenda Item 7



Draft External Audit Plan 2019/20

Paper for information

1. Purpose

The purpose of this paper is to present the draft external audit plan for 2019/20. The report is written and presented by Grant Thornton LLP, the Authority's external auditors.

2. Recommendation

Members are asked to note this report.

3. Contribution to Our 5 Year Plan

The External Audit Plan supports the statutory duty to prepare annual accounts. The plan supports the management of risk in the organisation which supports delivery of the National Park Partnership Plan and Our 5-year Plan.

4. External Audit Plan

This covers respective responsibilities, the audit process and timeline, materiality, the approach to the audit of the financial statements and the wider scope responsibilities.

The plan is in draft format and will be finalised following confirmation and agreement of audit fees and conclusion of the planning process. No material changes are anticipated.

Author: Eilidh McKerry, Finance Manager

Executive Sponsor: Pete Wightman, Director of Corporate Services